Column 15 — Current Year's Other-Than-Temporary Impairment Recognized

If the asset 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 16 — Capitalized Deferred Interest and Other

Include interest and other items that can be capitalized in accordance with the applicable SSAP.

Column 17 — Total Foreign Exchange Change in Book/Adjusted Carrying Value

Include: Enter the unrealized foreign exchange gain or loss for the current year.

Column 18 — Investment Income

Include: The proportionate share of interest, dividends and other investment income received during the year on the investments reported in this schedule.

Exclude: Distributions excess of unrealized appreciation (return of capital).

Column 19 — Commitment for Additional Investment

Include: Total amount of additional investment commitment, not yet invested, where the decision as to timing and whether to invest is not made by the company, but by someone else, typically by the hedge fund or limited partnership.

Column 20 — Percentage of Ownership

Include: The share that the company's current investment represents of the total outstanding amount of this investment. Applies only to such investments as hedge funds and limited partnerships.

Exclude: Commitment for additional investment.

** Columns 21 through 26 will be electronic only. **

Column 21 — 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. (Reporting entities shall utilize source "c" to capture any other method used by the reporting entity to obtain observable inputs resulting in a hierarchy Level 1 or Level 2. Documentation of this source shall then be included in Column 22.)

"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 per share (NAV) instead of fair value for certain investments. If NAV is used instead of fair value leave blank.

Column 22 — 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 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   –   Postal Code

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

     Mortgage Loans

         Unaffiliated.. 1199999

         Affiliated... 1299999

Joint Venture, Partnership or Limited Liability Company Interests that have the Underlying Characteristics of:

     Real Estate

         Unaffiliated.. 2199999

         Affiliated... 2299999

     Mortgage Loans

         Unaffiliated.. 2399999

         Affiliated... 2499999

The postal code(s) reported in this column should reflect the location of the underlying property. For U.S. states, territories and possessions, use the five-digit ZIP code and not the ZIP+4 code. Outside the U.S. states, territories and possessions, use the country's equivalent to the ZIP code. Multiple postal codes should be entered if the underlying properties are located in more than one postal code and listed from highest to lowest value associated with the underlying properties separated by commas.

Example two U.S. postal codes and one United Kingdom postal code (51501,68104,E4 7SD).

Column 25   –   Property Type

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

     Mortgage Loans

         Unaffiliated.. 1199999

         Affiliated... 1299999

Joint Venture, Partnership or Limited Liability Company Interests that have the Underlying Characteristics of:

     Real Estate

         Unaffiliated.. 2199999

         Affiliated... 2299999

     Mortgage Loans

         Unaffiliated.. 2399999

         Affiliated... 2499999

For property type, use one of the following codes to indicate the primary use of the property:

OF	Office
RT	Retail
MU	Apartment/Multifamily
IN	Industrial
HC	Medical/Health Care
MX	Mixed Use
LO	Lodging
OT	Other

Column 26 — Maturity Date

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

Mortgage Loans

Unaffiliated 1199999

Affiliated 1299999

State the date the mortgage loan matures.

OTHER LONG-TERM INVESTED ASSETS ACQUIRED AND ADDITIONS MADE DURING THE YEAR

This schedule should reflect not only those newly acquired long-term invested assets, but also any increases or additions to long-term invested assets acquired in the current and prior periods, including, for example, capital calls from existing limited partnerships.

Column 1   –   CUSIP Identification

This column must be completed for those investments included on Lines 0799999 and 1599999.

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 those investments not included on Lines 0799999 and 1599999, a CUSIP should be provided if one has been assigned.

If no CUSIP number exists, the CUSIP field should be zero filled.

Column 2   –   Name or Description

Show name of the asset, such as the name of a limited partnership. If not applicable, show description of the asset.

Column 3   –   City

For real estate partnerships or joint ventures located in the United States, list city. If the city is unknown, indicate the county. If the investment is outside the U.S., indicate city or province. For other BA asset types, use the city of incorporation. If no city of incorporation, use the city of administrative office.

Column 4   –   State

Report the two-character U.S. postal abbreviation for state for U.S. states, territories and possessions. For foreign countries, report the three-character (ISO Alpha 3) country abbreviations available in the listing in the appendix of these instructions.

Column 5   –   Name of Vendor or General Partner

Provide the name of the entity from which the property was acquired, or the name of the General Partner of the fund. For internal transfers, indicate "internal transfer" in lieu of a vendor name.

Column 6   –   Date Originally Acquired

State the date the investment was originally acquired.

Column 7   —   Type and Strategy

Enter the number that best describes the investment (applied to investments such as limited partnerships and hedge funds. If none applies, leave blank):

1. Private equity: Venture capital
2. Private equity: Mezzanine financing
3. Private equity: LBOs
4. Hedge fund: Global macro
5. Hedge fund: Long/short equity
6. Hedge fund: Merger arbitrage
7. Hedge fund: Fixed income arbitrage
8. Hedge fund: Convertible arbitrage
9. Hedge fund: Futures/Options/foreign exchange arbitrage
10. Hedge fund: Sector investing
11. Hedge fund: Distressed securities
12. Hedge fund: Emerging markets
13. Hedge fund: Multi-strategy

Column 8   —   Actual Cost at Time of Acquisition

Include: The actual cost at the time the asset was originally acquired.

The cost of acquiring the assets, including broker's commission and incidental expenses of effecting delivery.

Exclude: Additional expenditures after the time of the initial acquisition or encumbrances or impairment.

Column 9   —   Additional Investment Made After Acquisition

Include: The actual cost (including broker's commissions and incidental expenses of effecting delivery) to increase investments in the original assets.

Improvements to the assets subsequent to acquisition.

Activity on investments disposed during the year.

Column 10   —   Amount of Encumbrances

Include: The reporting entity's contractual share of all encumbrances on underlying real estate held in a partnership or venture reported in this schedule. All encumbrances incurred by the partnership or venture should be included.

Column 11   —   Percentage of Ownership

Include: The share that the company's current investment represents of the total outstanding amount of this investment at the date of purchase. Applies only to such investments as hedge funds and limited partnerships.

Exclude: Commitment for additional investment.

** Columns 12 through 15 will be electronic only. **

Column 12   –   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 13   –   Postal Code

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

    Mortgage Loans

        Unaffiliated.. 1199999

        Affiliated.. 1299999

Joint Venture, Partnership or Limited Liability Company Interests that have the Underlying Characteristics of:

    Real Estate

        Unaffiliated.. 2199999

        Affiliated.. 2299999

    Mortgage Loans

        Unaffiliated.. 2399999

        Affiliated.. 2499999

The postal code(s) reported in this column should reflect the location of the underlying property. For U.S. states, territories and possessions, use the five-digit ZIP code and not the ZIP+4 code. Outside the U.S. states, territories and possessions use that country's equivalent to the ZIP code. Multiple postal codes should be entered if the underlying properties are located in more than one postal code and listed from highest to lowest value associated with the underlying properties separated by commas.

Example two U.S. postal codes and one United Kingdom postal code (51501,68104,E4 7SD).

Column 14   –   Property Type

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

Mortgage Loans

Unaffiliated 1199999

Affiliated 1299999

Joint Venture, Partnership or Limited Liability Company Interests that have the Underlying Characteristics of:

Real Estate

Unaffiliated 2199999

Affiliated 2299999

Mortgage Loans

Unaffiliated 2399999

Affiliated 2499999

For property type, use one of the following codes to indicate the primary use of the property:

OF   Office

RT   Retail

MU   Apartment/Multifamily

IN   Industrial

HC   Medical/Health Care

MX   Mixed Use

LO   Lodging

OT   Other

Column 15   –   Maturity Date

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

Mortgage Loans

Unaffiliated 1199999

Affiliated 1299999

Use the date the mortgage loan matures.

OTHER LONG-TERM INVESTED ASSETS DISPOSED, TRANSFERRED OR REPAID DURING THE YEAR

This schedule should reflect not only disposals of an entire "other invested asset" but should also include partial disposals and amounts received during the year on investments still held, including, for example, return of capital distributions from limited partnerships.

Column 1   –   CUSIP Identification

         This column must be completed for those investments included on Lines 0799999 and 1599999.

         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 those investments not included on Lines 0799999 and 1599999, a CUSIP should be provided if one has been assigned.

Column 2   –   Name or Description

         Show name of the asset, such as the name of a limited partnership. If not applicable, show description of the asset.

Column 3   –   City

         For real estate partnerships or joint ventures located in the U.S., list city. If the city is unknown, indicate the county. If the investment is outside the U.S., indicate city or province. For other BA asset types, use the city of incorporation. If no city of incorporation, use the city of administrative office.

Column 4   –   State

         Report the two-character U.S. postal abbreviation for state for U.S. states, territories and possessions. For foreign countries, report the three-character (ISO Alpha 3) country abbreviations available in the listing in the appendix of these instructions.

Column 5   –   Name of Purchaser or Nature of Disposal

         Provide the name of the entity or vendor to whom the investment was sold or describe how the investment was otherwise disposed of.

Column 6   —   Date Originally Acquired

State the date the asset was originally acquired.

Column 7   —   Disposal Date

State the date the investment was sold or otherwise transferred or repaid. Reporting entities may total on one line if the investment is repaid on more than one date and should utilize the date of last repayment in those cases.

Column 8   —   Book/Adjusted Carrying Value Less Encumbrances, Prior Year

Report the balance at December 31 of the prior year.

Deduct:	Any write-downs for a decline in the fair value of a long-term invested asset that is other-than-temporary.
Exclude:	Valuation allowance.

Column 9   —   Unrealized Valuation Increase (decrease)

The total unrealized valuation increase (decrease) for a specific investment 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. This includes a reversal of the full unrealized amount at the date of disposal. See *SSAP No. 48—Joint Ventures, Partnerships, and Limited Liability Companies* for accounting guidance.

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 (Page 4 – Life, Property, Fraternal & Title and Page 5 – Health).

Include:	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 (Depreciation) or (Amortization)/Accretion**.

Column 10   —   Current Year's (Depreciation) or (Amortization)/Accretion

This amount represents depreciation expense for the period (where appropriate), amortization of premium and the accrual of discount. 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. See column 9 for discussion of an unrealized valuation increase (decrease) where the real estate is carried at fair value and (depreciation) and/or (amortization)/accretion has been recorded.

Column 11   —   Current Year's Other-Than-Temporary Impairment Recognized

If the asset 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 12 — Capitalized Deferred Interest and Other

Include interest and other items that can be capitalized in accordance with the applicable SSAP.

Column 14 — Total Foreign Exchange Change in Book/Adjusted Carrying Value

Enter the unrealized foreign exchange gain or loss during the year including the reversal of unrealized foreign exchange gains or losses previously recorded.

Column 15 — Book /Adjusted Carrying Value Less Encumbrances on Disposal

Include: Amount reported in Column 8 and all year-to-date change in value to the time of disposal.

Exclude: Valuation allowance.

Column 16 — Consideration

Include: Amounts received on disposal of investment.

Column 17 — Foreign Exchange Gain (Loss) on Disposal

Enter the foreign currency exchange gain or loss on disposal.

Column 18 — Realized Gain (Loss) on Disposal

Report the amount of any market gain (loss) realized from the disposal of the investment.

Exclude: Foreign currency gain (loss) reported in Column 17.

Column 19 — Total Gain (Loss) on Disposal

Enter the sum of Column 17, foreign exchange gain (loss) on disposal and Column 18, realized gain (loss) on disposal.

Column 20 — Investment Income

Include: The proportionate share of interest, dividends and other investment income received during year on the investments reported in this schedule.

Exclude: Distributions in excess of unrealized appreciation (return of capital).

** Columns 21 through 24 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.

Column 22   –   Postal Code

         Use only for securities included in the following subtotal lines.

         Non-Registered Private Funds with Underlying Assets Having Characteristics of:

             Mortgage Loans

                 Unaffiliated 1199999

                 Affiliated 1299999

         Joint Venture, Partnership or Limited Liability Company Interests that have the Underlying Characteristics of:

             Real Estate

                 Unaffiliated 2199999

                 Affiliated 2299999

             Mortgage Loans

                 Unaffiliated 2399999

                 Affiliated 2499999

         The postal code(s) reported in this column should reflect the location of the underlying property. For U.S. states, territories and possessions, use the five-digit ZIP code and not the ZIP+4 code. Outside the U.S. states, territories and possessions use that country's equivalent to the ZIP code. Multiple postal codes should be entered if the underlying properties are located in more than one postal code and listed from highest to lowest value associated with the underlying properties separated by commas.

         Example of two U.S. postal codes and one United Kingdom postal code (51501,68104,E4 7SD).

Column 23 — Property Type

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

Mortgage Loans

Unaffiliated...1199999

Affiliated..1299999

Joint Venture, Partnership or Limited Liability Company Interests that have the Underlying Characteristics of:

Real Estate

Unaffiliated...2199999

Affiliated..2299999

Mortgage Loans

Unaffiliated...2399999

Affiliated..2499999

For property type, use one of the following codes to indicate the primary use of the property:

OF   Office

RT   Retail

MU   Apartment/Multifamily

IN   Industrial

HC   Medical/Health Care

MX   Mixed Use

LO   Lodging

OT   Other

Column 24 — Maturity Date

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

Mortgage Loans

Unaffiliated...1199999

Affiliated..1299999

Use the date the mortgage loan matures.

LONG-TERM BONDS OWNED DECEMBER 31 OF CURRENT YEAR

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).

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 described in the Investment Schedules General Instructions**, 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.**

- **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.**

	Category	Line Number
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)

U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)

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

Industrial and Miscellaneous (Unaffiliated)

Hybrid Securities

Parent, Subsidiaries and Affiliates

SVO Identified Funds

Unaffiliated Bank Loans

Total Bonds

List all bonds and certificates of deposit owned December 31, of current year, except bonds and certificates of deposit in banks or other similar financial institutions with maturity dates or repurchase dates under repurchase agreements of one year or less from the acquisition date. 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.

The security identifier reported (Column 1 for CUSIP, CINS, PPN or Column 33 for ISIN) must be the same as the identifier used when filing securities with the NAIC pursuant to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* instructions.

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 33) security number. The CUSIP field should be zero-filled.

Column 2   –   Description

Give a description of all bonds owned. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 31, Issuer and Column 32, 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 Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, enter the complete name of the fund. As appropriate, the reporting entity is encouraged to include data consistent with that reported.

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 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 — 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 "S" 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 bonds 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 "*", "@", "S" 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 "*", "@", "S" or "&" with the "^" preceding the other characters ("*", "@", "S" or "&") depending on the asset being reported, 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 5 — Bond Characteristics

> If bonds have one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.
>
> 1. Bonds that are callable at the discretion of the issuer, provided that in no instance will the call price be below par, based on a specified formula for the payoff amount (generally discounting future cash flows at then current interest rates which is generally referred to as a "make whole call provision").
>
> 2. Bonds that are callable at the discretion of the issuer, provided that in no instance will the call price be below par with a specified payoff amount based on a fixed schedule.
>
> 3. Bonds that are callable at the discretion of the issuer at a price that can be less than par.
>
> 4. Terms in which the timing of payments of principal, as well as the amounts and timing of payments of interest, can vary based on a pool of underlying assets or an index. This characteristic code is restricted to items captured in scope of *SSAP No. 43R—Loan-Backed and Structured Securities* and should include agency and non-agency residential mortgage-backed securities (RMBS); some commercial mortgage-backed securities (CMBS); as well as similar loan-backed or structured securities. This excludes those flagged with #1, 2 or 3.

5. Variable coupon bonds where the interest payments vary during the life of the transaction, but NOT as is typical based on a fixed spread over a well-established interest rate index (such as LIBOR, prime rate or a government bond yield). (This includes coupons that vary based on the performance of indices that are not interest rate related, such as equity indices, commodity prices or foreign exchange rates. This also includes coupons where the spread to the index is not fixed for the entire life of the transaction. This excludes basic floating rate and adjustable rate notes with fixed spread over an interest rate index. This characteristic code is strictly limited to variable interest payments.)

6. Terms that may result in principal (or initial investment) not being repaid in full for reasons other than a payment default by the issuer or defaults within a pool of assets underlying a loan-backed or structured security. (This intends to capture to Mortgage Reference Securities reported in scope of SSAP No. 43R. Other structured notes (securities structured as debt instruments when the contractual amount of the instrument to be paid at maturity is at risk for other than the failure of the borrower to pay the contractual amount due) and whether derivatives shall not be reported on Schedule D, Part 1. These structures are captured in scope of *SSAP No. 86—Derivatives* and shall be reported on Schedule DB.)

7. Bonds where the issuer's obligation to make payments is determined by the performance of a different credit other than that of the issuer, which could be either affiliated or unaffiliated. (These securities are often referred to as credit-linked notes. This does not include loan-backed or structured securities.)

8. Mandatory convertible bonds. Bonds that are mandatorily convertible into equity, or, at the option of issuer, convertible into equity, or whose terms provide for payment in the form of equity instead of cash.

9. Other types of options solely at the discretion of the issuer that could affect the timing or amount of payments of principal or interest, not otherwise reported in 1-8.

Column 6 — NAIC Designation and Administrative Symbol

Provide the appropriate NAIC designation (1 through 6) and administrative symbol combination for each security. The list of valid administrative symbols is shown below.

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

For Bond Mutual Funds — As Identified by the SVO, enter 1.

Following are valid administrative symbols for bonds. 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
FE	Filing Exempt
FM	Financially Modeled RMBS/CMBS subject to SSAP 43R
YE	Year-end carry over
IF	Initial filing
PL	Private Letter Rating
PLGI	Private Letter Rating – reported on General Interrogatory
Z	Insurer self-designated
GI	General Interrogatory
F	Sub-paragraph D Company – insurer self-designated
*	Limited to NAIC Designations 6

Column 7   —   Actual Cost

This column should contain the actual consideration paid to purchase the security. The Actual Cost column amount should be adjusted for: pay downs and partial sales (both reported in Schedule D, Part 4) and subsequent acquisitions of the same issue (reported in Schedule D, Part 3). Actual cost will need to be adjusted due to "other-than-temporary impairments" recognized, for use when determining realized gain/(loss) at disposition.

Include: Brokerage and other related fees, to the extent they do not exceed the fair value at the date of acquisition.

Cost of acquiring the bond or stock including brokers commission and incidental expenses of effecting delivery, transaction fees on re-pooling of securities, and reductions for origination fees intended to compensate the reporting entity for interest rate risks (i.e., points).

Exclude: Accrued interest.

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.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter the original cost of the shares purchased, including brokerage and other related fees.

For a bond received as a property dividend or capital contribution enter the initial recognized value. See *SSAP No. 26R—Bonds* for guidance.

Column 8   —   Rate Used to Obtain Fair Value

Report rate used for determining fair value.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter the per share fair value or net asset value as of the reporting date.

For U.S. Treasury Inflation-Indexed Securities enter the VOS rate (provided in the *Valuation of Securities*) multiplied by the inflation ratio.

Column 9   —   Fair Value

The fair value should be the price which, when multiplied by the notional amount (Column 10, Par Value) results in the dollar amount that would be received (excluding accrued interest) 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.

For loan-backed securities, the prospective or retrospective methods are used in determining amortized value.

Exclude: Accrued interest.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter the amount representing the number of shares owned at year-end times the rate specified in Column 8.

For U.S. Treasury Inflation-Indexed Securities, Fair Value should utilize the VOS rate multiplied by the inflation ratio.

Column 10   –   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 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 SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter Zero (0).

Column 11   –   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, depending upon the designation of the bond (and adjusted for any other-than-temporary impairment), as of the end of the current reporting year.

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

Amortization of premium or accrual of discount, but not including any accrued 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. Cost should also be reduced by payments attributed to the recovery of cost.

Accrued interest.

Refer to *SSAP No. 26R—Bonds*.

For reporting entities maintaining an AVR:

    NAIC Designation 1 – 5*   Enter amortized cost
    NAIC Designation 6   Enter the lower of fair value or amortized cost

For reporting entities not maintaining an AVR:

    NAIC Designations 1 – 2*   Enter amortized cost
    NAIC Designations 3 – 6   Enter the lower of fair value or amortized cost

*NOTE: An exception exists for Treasury Inflation Adjusted Securities under INT 01-25, where the book/adjusted carrying value may include an unrealized gain. See INT 01-25, Accounting for U.S. Treasury Inflation-Indexed Securities, for accounting guidance.

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.*

Refer to *SSAP No. 26R—Bonds.*

For reporting entities maintaining an AVR:

NAIC Designation 1 – 5   Enter fair value or systematic value
NAIC Designation 6   Enter fair value

For reporting entities not maintaining an AVR:

NAIC Designations 1 – 2   Enter fair value or systematic value
NAIC Designations 3 – 6   Enter 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   "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 amounts reported in Schedule D, Parts 3, 4 and 5

Column 12   –   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); or

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)).

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 or (losses) in the Exhibit of Capital Gains/(Losses) and in the Capital and Surplus Account (Page 4).

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 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 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 MJSD 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 the 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 the 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 the 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 *SSAP 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.

Column 26   —   Collateral Type

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 used.

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, another debtholder could block payments to that holder or prevent that holder of 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).

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-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 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.**

Category	Line Number
Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred..	8499999
Industrial and Miscellaneous (Unaffiliated) Redeemable Preferred..	8599999
Parent, Subsidiaries and Affiliates Perpetual Preferred..	8699999
Parent, Subsidiaries and Affiliates Redeemable Preferred..	8799999
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* and *SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities* may allow other valuation methods for preferred stock investments in Subsidiary, Controlled or Affiliated (SCA) companies.

> Deduct: Cash dividends paid on 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:

>> Redeemable Preferred

>>> | | |
>>> |---|---|
>>> | NAIC Designation 1 – 3 | Enter book value |
>>> | NAIC Designation 4 – 6 | Enter the lower of book value or fair value |

>> Perpetual Preferred

>>> | | |
>>> |---|---|
>>> | NAIC Designation 1 – 3 | Enter book value |
>>> | NAIC Designation 4 – 6 | Enter the lower of book value or fair value |

> For reporting entities not maintaining an AVR:

>> Redeemable Preferred

>>> | | |
>>> |---|---|
>>> | NAIC Designation 1 – 2 | Enter book value |
>>> | NAIC Designation 3 – 6 | Enter the lower of book value or fair value |

>> Perpetual Preferred

>>> | | |
>>> |---|---|
>>> | NAIC Designations 1 – 2 | Enter fair value |
>>> | NAIC Designations 3 – 6 | 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

Provide the appropriate combination of NAIC designation (1 through 6) and administrative symbol for each security. The list of valid administrative symbols is shown below.

The listing of valid NAIC designation and administrative symbol 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 Designation 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.

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-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 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.**

Category	Line Number
Industrial and Miscellaneous (Unaffiliated) Publicly Traded	9099999
Industrial and Miscellaneous (Unaffiliated) Other	9199999
Parent, Subsidiaries and Affiliates Publicly Traded	9299999
Parent, Subsidiaries and Affiliates Other	9399999
Mutual Funds	9499999
Unit Investment Trusts	9599999
Closed-End Funds	9699999
Total Common Stocks	9799999
Total Preferred and Common Stocks	9899999

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

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

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, Issue. 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 foreign (non-SEC registered) open-end registered investment funds.

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.

If the security is foreign mutual fund and is not under the exclusive control of the company, the "#" 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 "#" with the "^" preceding the "#", 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 — 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.

Column 18 — NAIC Designation

For securities reported on Line 9499999 (Mutual Funds) provide the appropriate NAIC designation (1 through 6) as assigned by the Securities Valuation Office. For all other common stock the NAIC designation and administrative symbol field should be left blank.

The listing of valid NAIC designations can be found on the NAIC's website for the Securities Valuation Office (www.naic.org/svo.htm).

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.

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.**

Category	Line Number
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	8099999
Unaffiliated Bank Loans	8299999
Subtotals – Bonds – Part 3	8399997
Summary item from Part 5 for Bonds	8399998
Subtotals – Bonds	8399999

Preferred Stocks:

Common Stocks:

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., grantization/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 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 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 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 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.

For a bond received as a property dividend or capital contribution enter the initial recognized value. See *SSAP No. 26R—Bonds* for guidance.

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 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 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 3/15/2022
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.

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 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.**

Category	Line Number
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	8099999
Unaffiliated 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) Perpetual Preferred 8499999
Industrial and Miscellaneous (Unaffiliated) Redeemable Preferred 8599999
Parent, Subsidiaries and Affiliates Perpetual Preferred 8699999
Parent, Subsidiaries and Affiliates Redeemable Preferred 8799999
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) Publicly Traded 9099999
Industrial and Miscellaneous (Unaffiliated) Other 9199999
Parent, Subsidiaries and Affiliates Publicly Traded 9299999
Parent, Subsidiaries and Affiliates Other 9399999
Mutual Funds 9499999
Unit Investment Trusts 9599999
Closed-End Funds 9699999
Subtotals – Common Stocks – Part 4 9799997
Summary item from Part 5 for Common Stocks 9799998
Subtotals – Common Stocks 9799999
Subtotals – Preferred and Common Stocks 9899999

Totals 9999999

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

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

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

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, 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 name of the banking institutions should follow from the registry of the Federal Financial Institutes 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 broker'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.

For a bond received as a property dividend or capital contribution enter the initial recognized value. See *SSAP No. 26R—Bonds* for guidance.

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.

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 actual cost Column 9 at date of sale.

Bonds called where consideration received exceeds par:

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 16).

Bonds called where consideration received is less than par:

For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with *SSAP No. 26R—Bonds*.

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.

Bonds called where consideration received exceeds par:

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).

Bonds called where consideration received is less than par:

For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with *SSAP No. 26R—Bonds*.

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 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 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 3/15/2022
> 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.

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.**

Category	Line Number
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	8099999
Unaffiliated Bank Loans	8299999
Subtotals – Bonds	8399998

Preferred Stocks:

    Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred 8499999

    Industrial and Miscellaneous (Unaffiliated) Redeemable Preferred 8599999

    Parent, Subsidiaries and Affiliates Perpetual Preferred 8699999

    Parent, Subsidiaries and Affiliates Redeemable Preferred 8799999

    Subtotals – Preferred Stocks 8999998

Common Stocks:

    Industrial and Miscellaneous (Unaffiliated) Publicly Traded 9099999

    Industrial and Miscellaneous (Unaffiliated) Other 9199999

    Parent, Subsidiaries and Affiliates Publicly Traded 9299999

    Parent, Subsidiaries and Affiliates Other 9399999

    Mutual Funds 9499999

    Unit Investment Trusts 9599999

    Closed-End Funds 9699999

    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 FHLMC or FNMA mortgage-backed securities). Refer to *SSAP No. 43R—Loan-Backed and Structured Securities* for accounting guidance. Exclude cash equivalents as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* with original maturities of three months or less.

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

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 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.

For a bond received as a property dividend or capital contribution enter the total recognized value. See *SSAP No. 26R—Bonds* for guidance.

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) reported 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.

Bonds called where consideration received exceeds par:

> 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).

Bonds called where consideration received is less than par:

> For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with *SSAP No. 26R—Bonds*.

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.

Bonds called where consideration received exceeds par:

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).

Bonds called where consideration received is less than par:

For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with *SSAP No. 26R—Bonds*.

** 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 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 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 3/15/2022
> 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.

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:

Category	Line Number
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 (SCA) 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:

CODE	Valuation Method
8a	Market Value
8bi	Investment in U.S. Insurance Company SCAs
8bii	Investments in Non-Insurance SCA Entities Statutory Basis
8biii	Investments in Non-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 this 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 the 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 any 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.

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:

Category	Line Number
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 by means 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.

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Schedule DA

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 exposure 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 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.**

- **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.**

	Category	Line Number
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

Total Bonds

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 reporting 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   —   Fair 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.

        For a bond received as a property dividend or capital contribution enter the initial recognized value. See *SSAP No. 26R—Bonds* for guidance.

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 *SSAP No. 34—Investment Income Due and Accrued* 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., JD for June and December, and MJSD 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 20 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.

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*.

GENERAL INSTRUCTIONS

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

Category	Line Number
Purchased Options	
Hedging Effective – Excluding Variable Annuity Guarantees Under SSAP No. 108	
Call Options and Warrants	0019999999
Put Options	0029999999
Caps	0039999999
Floors	0049999999
Collars	0059999999
Other	0069999999
Subtotal – Hedging Effective	0079999999
Hedging Effective – Variable Annuity Guarantees Under SSAP No. 108	
Call Options and Warrants	0089999999
Put Options	0099999999
Caps	0109999999
Floors	0119999999
Collars	0129999999
Other	0139999999
Subtotal – Hedging Effective	0149999999
Hedging Other	
Call Options and Warrants	0159999999
Put Options	0169999999
Caps	0179999999
Floors	0189999999
Collars	0199999999
Other	0209999999
Subtotal – Hedging Other	0219999999
Replications	
Call Options and Warrants	0229999999
Put Options	0239999999
Caps	0249999999
Floors	0259999999
Collars	0269999999
Other	0279999999
Subtotal – Replications	0289999999
Income Generation	
Call Options and Warrants	0299999999
Put Options	0309999999
Caps	0319999999
Floors	0329999999
Collars	0339999999
Other	0349999999
Subtotal – Income Generation	0359999999

Other

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

Total Purchased Options

Subtotal – Call Options and Warrants 0439999999
Subtotal – Put Options 0449999999
Subtotal – Caps 0459999999
Subtotal – Floors 0469999999
Subtotal – Collars 0479999999
Subtotal – Other 0489999999
Subtotal – Total Purchased Options 0499999999

Written Options

Hedging Effective – Excluding Variable Annuity Guarantees Under SSAP No. 108

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

Hedging Effective – Variable Annuity Guarantees Under SSAP No. 108

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

Hedging Other

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

Replications

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

Income Generation

Other

Total Written Options

Swaps

Hedging Effective – Excluding Variable Annuity Guarantees Under SSAP No. 108

Hedging Effective – Variable Annuity Guarantees Under SSAP No. 108

Hedging Other

Replication

Interest Rate 1179999999
Credit Default... 1189999999
Foreign Exchange 1199999999
Total Return 1209999999
Other 1219999999
Subtotal – Replication 1229999999

Income Generation

Interest Rate 1239999999
Credit Default... 1249999999
Foreign Exchange 1259999999
Total Return 1269999999
Other 1279999999
Subtotal – Income Generation.. 1289999999

Other

Interest Rate 1299999999
Credit Default... 1309999999
Foreign Exchange 1319999999
Total Return 1329999999
Other 1339999999
Subtotal – Other 1349999999

Total Swaps

Subtotal – Interest Rate 1359999999
Subtotal – Credit Default 1369999999
Subtotal – Foreign Exchange 1379999999
Subtotal – Total Return 1389999999
Subtotal – Other 1399999999
Subtotal – Total Swaps 1409999999

Forwards

Hedging Effective– Excluding Variable Annuity Guarantees Under SSAP No. 108 1419999999
Hedging Effective –Variable Annuity Guarantees Under SSAP No. 108 1429999999
Hedging Other 1439999999
Replication 1449999999
Income Generation 1459999999
Other.. 1469999999
Subtotal – Forwards 1479999999

SSAP No. 108 Adjustment

Offset to VM-21 1489999999
Recognized and Deferred Assets or Liabilities 1499999999
Subtotal – SSAP No. 108 Adjustments 1509999999

Totals:

Subtotal – Hedging Effective – Excluding Variable Annuity Guarantees Under SSAP No. 108 1689999999
Subtotal – Hedging Effective – Variable Annuity Guarantees Under SSAP No. 108........................... 1699999999
Subtotal – Hedging Other.. 1709999999
Subtotal – Replication 1719999999
Subtotal – Income Generation 1729999999
Subtotal – Other 1739999999
Subtotal – Adjustments for SSAP No. 108 Derivatives 1749999999

Total (Sum of Lines 1689999999, 1699999999, 1709999999, 1719999999, 1729999999,
1739999999 and 1749999999).. 1759999999

Definitions:

Hedging Effective – Excluding Variable Annuity Guarantees Under SSAP No. 108:

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. Excludes derivative transactions that are used in hedging transactions for variable annuity guarantees under *SSAP No. 108—Derivative Hedging Variable Annuity Guarantees*.

Hedging Effective –Variable Annuity Guarantees Under SSAP No. 108:

A derivative relationship used in hedging transactions that meet the criteria of a highly effective hedge and applied the special accounting treatment described in *SSAP No. 108—Derivative Hedging Variable Annuity Guarantees*, which are reported at fair value pursuant to SSAP No. 108.

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.

Total Adjustments for SSAP No. 108 Derivatives

Captures both the current year fair value fluctuations in the hedging instruments attributable to the hedged risk.

1) Recognized as realized gain or loss due to offset against current period changes in the designated portion of the VM-21 reserve liability and

2) Recognized as deferred assets or deferred liabilities as prescribed under SSAP No. 108.

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

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 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.

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 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 — 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 4 — Type(s) of Risk(s)

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.

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.

In the event there is more than one type of risk, use the most relevant risk.

Column 5 — Exchange, Counterparty or Central Clearinghouse

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.

If exchange-traded, show the name and the LEI of the exchange, Board of Trade or contract market.

If OTC traded, show the name and the LEI of counterparty and the guarantor upon whose credit the reporting entity relies.

Column 6 — Trade Date

Show the trade date of the original transaction.

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.

Column 7 — Date of Maturity or Expiration

Show the date of maturity or expiration of the derivative, as appropriate.

Column 8 — Number of Contracts

Show the number of contracts, as applicable (e.g., for exchange-traded derivatives) as an absolute (non-negative) value.

Column 9 — 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 *SSAP No. 86—Derivatives*.

If the replication (synthetic asset) transactions are not denominated in U.S. dollar, convert it into U.S. dollar equivalent in accordance with *SSAP No. 23—Foreign Currency Transactions and Translations*.

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. 86—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.

For Clearly Defined Hedging Strategy (CDHS) instruments applying the provisions of SSAP No. 108:

Insert S in this column for derivatives held in a SSAP No. 108 CDHS throughout the current reporting period (or since inception if shorter).

Insert & in this column for derivatives repurposed from a SSAP No. 108 CDHS to SSAP No. 86 during the current reporting period.

Insert ! in this column for derivatives previously held that were designated from SSAP No. 86 to a SSAP No. 108 CDHS during the current reporting period.

Insert ~ in this column for CDHS hedging instruments removed as the variable annuities derivative program was terminated.

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, **increase** 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. For SSAP No. 108 Derivatives, the entire change in fair value shall be initially reported as an unrealized change, with adjustments shown to represent the amounts removed from unrealized and recognized as realized or deferred assets/liabilities under the provisions of SSAP No. 108. The Column 17 summary Total (i.e. Line 1759999999) should reflect only unrealized gains or losses remaining after the Total Adjustments for SSAP No. 108 Derivatives.

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'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 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.

0002   Instrument was repurposed from SSAP No. 108; CDHS #001; hedged interest rate risks of assets.

0003   Instrument in CDHS #001 Rider Claims Less Rider Fees in VA Contracts – 50% of Rho SSAP 108 hedge 100% Effective.

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.

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 32 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 Premium

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.

Column 32   —   CDHS Identifier

Provide a unique identifier for each Clearly Defined Hedging Strategy (CDHS) applying the provisions of SSAP No. 108 reported on this schedule (e.g., 001, 002, etc.). This identifier will also be used for reporting of the CDHS in Column 1 of Schedule DB, Part E.

This column should only be used for the following line numbers:

Purchased Options	Lines 0089999999 through 0139999999
Written Options	Lines 0579999999 through 0629999999
Swaps	Lines 1059999999 through 1099999999
Forwards	Line 1429999999

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   –   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 4   –   Type(s) of Risk(s)

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.

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.

In the event there is more than one type of risk, use the most relevant risk.

Column 5   –   Exchange, Counterparty or Central Clearinghouse

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.

If exchange-traded, show the name and the LEI of the exchange, Board of Trade or contract market.

If OTC traded, show the name and the LEI of the counterparty and the guarantor upon whose credit the reporting entity relies.

Column 6   –   Trade Date

Show the trade date of the original transaction.

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).

Column 7   –   Date of Maturity or Expiration

Show the date of maturity or expiration of the derivative, as appropriate.

Column 8   –   Termination Date

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).

Column 9   –   Indicate Exercise, Expiration, Maturity or Sale

Indicate the cause of termination.

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 *SSAP No. 86—Derivatives*.

If the replication (synthetic asset) transaction is not denominated in U.S. dollars, convert it into U.S. dollar equivalent in accordance with *SSAP No. 23—Foreign Currency Transactions and Translations*.

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 US$ (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 *SSAP No. 86—Derivatives* 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.

For Clearly Defined Hedging Strategy (CDHS) instruments applying the provisions of SSAP No. 108:

Insert $ in this column for derivatives held in a SSAP No. 108 CDHS throughout the current reporting period (or since inception if shorter).

Insert & in this column for derivatives repurposed from a SSAP No. 108 CDHS to SSAP No. 86 during the current reporting period.

Insert ! in this column for derivatives previously held that were designated from SSAP No. 86 to a SSAP No. 108 CDHS during the current reporting period.

Insert ~ in this column for CDHS hedging instruments removed as the variable annuities derivative program was terminated.

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.

It 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 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.

0002   Instrument was repurposed from SSAP No. 108; CDHS #001; hedged interest rate risks of assets.

0003   Instrument in CDHS #001 Rider Claims Less Rider Fees in VA Contracts – 50% of Rho SSAP 108 hedge; 100% Effective.

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 31 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 27 through 31 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 Premium

      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 29 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.

Column 31   –   CDHS Identifier

      Provide a unique identifier for each Clearly Defined Hedging Strategy (CDHS) applying the provisions of SSAP No. 108 reported on this schedule (e.g., 001, 002, etc.). This identifier will also be used for reporting of the CDHS in Column 1 of Schedule DB, Part E.

      This column should only be used for the following line numbers:

        Purchased Options   Lines 0089999999 through 0139999999

        Written Options   Lines 0579999999 through 0629999999

        Swaps   Lines 1059999999 through 1099999999

        Forwards   Line 1429999999

GENERAL INSTRUCTIONS

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

Category	Line Number
Long Futures:	
Hedging Effective – Excluding Variable Annuity Guarantees Under SSAP No. 108	1519999999
Hedging Effective – Variable Annuity Guarantees Under SSAP No.108	1529999999
Hedging Other	1539999999
Replication	1549999999
Income Generation	1559999999
Other	1569999999
Subtotal – Long Futures	1579999999
Short Futures:	
Hedging Effective – Excluding Variable Annuity Guarantees Under SSAP No. 108	1589999999
Hedging Effective – Variable Annuity Guarantees Under SSAP No. 108	1599999999
Hedging Other	1609999999
Replication	1619999999
Income Generation	1629999999
Other	1639999999
Subtotal – Short Futures	1649999999
SSAP No. 108 Adjustments	
Offset to VM-21	1659999999
Recognized and Deferred Assets or Liabilities	1669999999
Subtotal – SSAP No. 108 Adjustments	1679999999
Totals:	
Subtotal – Hedging Effective – Excluding Variable Annuity Guarantees Under SSAP No. 108	1689999999
Subtotal – Hedging Effective – Variable Annuity Guarantees Under SSAP No. 108	1699999999
Subtotal – Hedging Other	1709999999
Subtotal – Replication	1719999999
Subtotal – Income Generation	1729999999
Subtotal – Other	1739999999
Subtotal – Adjustments for SSAP No. 108 Derivatives	1749999999
Total (Sum of Lines 1689999999, 1699999999, 1709999999, 1719999999, 1729999999, 1739999999 and 1749999999)	1759999999

Definitions:

Hedging Effective – Excluding Variable Annuity Guarantees Under SSAP No. 108:

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. Excludes derivative transactions that are used in hedging transactions for variable annuity guarantees under *SSAP No. 108—Derivative Hedging Variable Annuity Guarantees*.

Hedging Effective –Variable Annuity Guarantees Under SSAP No. 108:

A derivative relationship used in hedging transactions that meet the criteria of a highly effective hedge and applied the special accounting treatment described in *SSAP No. 108—Derivative Hedging Variable Annuity Guarantees*, which are reported at fair value pursuant to SSAP No. 108.

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

Total Adjustments for SSAP No. 108 Derivatives

Captures both the current year fair value fluctuations in the hedging instruments attributable to the hedged risk.

1)   Recognized as realized gain or loss due to offset against current period changes in the designated portion of the VM-21 reserve liability and

2)   Recognized as deferred assets or deferred liabilities as prescribed under SSAP No. 108.

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 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 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   —   Type(s) of Risk(s)

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.

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.

In the event there is more than one type of risk, use the most relevant risk.

Column 8   —   Date of Maturity or Expiration

Show the date of maturity or expiration of the derivative, as appropriate.

Column 9   —   Exchange

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.

Column 10   —   Trade Date

Show the trade date of the original transaction.

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).

Column 11   —   Transaction Price

Show the price at which the futures contract was originally purchased or sold.

If several positions of the same futures contract are summarized, show the weighted average price.

Column 12   —   Reporting Date Price

Show the reporting date closing price. Report price as published by the exchange.

Column 13   —   Fair Value

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.

This represents the pending cash settlement of the futures position.

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 4.90% 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.

                0002   Instrument was repurposed from SSAP No. 108; CDHS #001; hedged interest rate risk of assets.

                0003   Instrument is CDHS #001 Rider Claims Less Rider Fees in VA Contracts – 50% of RB; SSAP 108 hedge; 100% Effective.

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 — 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 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 counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Columns 26 through 30 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 28 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.

Column 30 — CDHS Identifier

Provide a unique identifier for each Clearly Defined Hedging Strategy (CDHS) applying the provisions of SSAP No. 108 reported on this schedule (e.g., 001, 002, etc.). This identifier will also be used for reporting of the CDHS in Column 1 of Schedule DB, Part E.

This column should only be used for the following line numbers:

Long Futures   Line 1529999999

Short Futures   Line 1599999999

**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 *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 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."

     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 — Type(s) of Risk(s)

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.

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.

In the event there is more than one type of risk, use the most relevant risk.

Column 8 — Date of Maturity or Expiration

Show the date of maturity or expiration of the derivative, as appropriate.

Column 9 — Exchange

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.

Column 10 — Trade Date

Show the trade date of the original transaction.

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).

Column 11 — Transaction Price

Show the original transaction price (the price at which the futures were purchased or sold).

If several positions of the same futures contract are summarized, show the weighted average price.

Column 12 — Termination Date

Show the date when the derivative position was terminated.

The reporting entity may summarize on one line all identical instruments with the same exchange or counterparty using the latest termination date.

Column 13 — Termination Price

The price at which the position was closed.

Column 14 — Indicate Exercise, Expiration, Maturity or Sale

Indicate the cause of termination.

Column 15 — Cumulative Variation Margin at Termination

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).

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).

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.

0002 Instrument was repurposed from SSAP No. 108; CDHS #001; hedged interest rate risks of assets.

0003 Instrument in CDHS #001 Rider Claims Less Rider Fees in VA Contracts – 50% of Rho SSAP 108 hedge; 100% Effective.

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 26 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 26 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 Variation 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.

Column 26 — CDHS Identifier

Provide a unique identifier for each Clearly Defined Hedging Strategy (CDHS) applying the provisions of SSAP No. 108 reported on this schedule (e.g., 001, 002, etc.). This identifier will also be used for reporting of the CDHS in Column 1 of Schedule DB, Part E.

This column should only be used for the following line numbers:

Long Futures	Line 1529999999
Short Futures	Line 1599999999

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 alphabetic 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

Over-The-Counter

    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 (Line 0199999999) for the Aggregate Sum of Exchange-Traded Derivatives should be left blank.

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 grouping of Exchange-Traded Derivatives (Line 0199999999), show the 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 the 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.

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; e

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. Cost 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.

SCHEDULE DB – PART E

Derivatives Hedging Variable Annuity Guarantees as of December 31 of Current Year

(This schedule is specific for the derivatives and the hedging programs captured in SSAP No. 108)

See *SSAP No. 108—Derivatives Hedging Variable Annuities Guarantees* for additional accounting guidance.

Column 1   –   CDHS Identifier

Provide a unique identifier for each Clearly Defined Hedging Strategy (CDHS) reported on this schedule (e.g., 001, 002, etc.). This identifier will also be used for reporting the SSAP No. 108 CDHS in Column 32 of Schedule DB, Part A, Section 1; Column 31 of Schedule DB, Part A, Section 2; Column 30 of Schedule DB, Part B, Section 1 and Column 26 of Schedule DB, Part B, Section 2.

Column 2   –   CDHS Description

Provide a description for each uniquely identified CDHS.

Column 3   –   Prior Fair Value in Full Contract Cash Flows Attributed to Interest Rates

Prior period full contract fair value. This reflects all product cash flows, per SSAP No. 108.

Column 4   –   Ending Fair Value in Full Contract Cash Flows Attributed to Interest Rates

Current period full contract fair value. This reflects all product cash flows, per SSAP No. 108.

Column 5   –   Fair Value Gains (Loss) in Full Contract Cash Flows Attributed to Interest Rates

Change in full contract fair value. This reflects all product cash flows, per SSAP No. 108.

Column 6   –   Fair Value Gain (Loss) in Hedged Item Attributed to Hedged Risk

Change in fair value attributable to hedged risk per SSAP No. 108.

Column 7   –   Current Year Increase (Decrease) in VM-21 Liability

VM-21 liability increase (decrease) from beginning of period to end of period.

Column 8   –   Current Year Increase (Decrease) in VM-21 Liability Attributed to Interest Rates

VM-21 liability increase (decrease) attributable to interest rate movements.

Column 9   –   Change in the Hedged Item Attributed to Hedged Risk Percentage

Change in fair value attributed to hedged risk as a percentage of the change in full contract fair value per SSAP No. 108.

Column 10   –   Current Year Increase (Decrease) in VM-21 Liability Attributed to Hedged Risk

VM-21 liability increase (decrease) attributed to hedged risk.

Column 11   –   Prior Deferred Balance

                 Specific CDHS deferred liability (asset) balance at end of prior reporting period.

Column 12   –   Current Year Fair Value Fluctuation of the Hedge Instruments

                 Current year total return Fair Value fluctuations in the hedging instruments per SSAP No. 108.

Column 13   –   Current Year Natural Offset to VM-21 Liability

                 Current year hedging instruments' total return Fair Value fluctuations that offset the current period change in the designated portion of the VM-21 liability.

Column 14   –   Hedging Instruments' Current Fair Value Fluctuation Not Attributed to Hedged Risk

                 Current year hedging instruments' total return Fair Value fluctuations not attributable to hedged risk per SSAP No. 108.

Column 15   –   Hedge Gain (Loss) in Current Year Deferred Adjustment

                 Current year hedging instruments' total return Fair Value fluctuations that do not offset the current period change in the designated portion of the VM-21 liability (recognized as deferred liabilities/(assets) per SSAP No. 108).

Column 16   –   Current Year Prescribed Deferred Amortization

                 Current year deferred (liability)/asset amortization into realized gains/losses (straight line over a period not to exceed 10 years per SSAP No. 108).

Column 17   –   Current Year Additional Deferred Amortization

                 Current year deferred (liability)/asset accelerated amortization elected by the reporting entity per SSAP No. 108.

Column 18   –   Current Year Total Deferred Amortization

                 Total current year deferred (liability)/asset amortization into realized gains/losses.

Column 19   –   Ending Deferred Balance

                 Specific CDHS Deferred Liability (Asset) balance at end of current reporting period.

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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 reinvested 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., Schedule 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.

- List of stock exchange names and abbreviations.

Bonds (Schedule D, Part 1 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

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 7999999, 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 7999999 .... 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 "S" 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 "*", "@", "S" 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 "*", "@", "S" or "&" with the "^" preceding the other characters ("*", "@", "S" 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

The NAIC Designation and Administrative Symbol 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 7999999 .... Schedule D, Part 2, Section 2, Column 18
Line 8499999 .... Schedule BA, Part 1, Column 7

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

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 7999999 .... 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 7999999 .... 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 7999999 .... 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

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 *SSAP 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 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.

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 7999999 .... Schedule D, Part 2, Section 2, Column 1

The ISIN 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.

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 new 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 preprinted 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.

- List of stock exchange names and abbreviations.

Category	Line Number

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 7999999, 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 7999999 .... 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 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 "S" 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 "*", "@", "S" 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 "*", "@", "S" or "&" with the "^" preceding the other characters ("*", "@", "S" 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

     The NAIC Designation and Administrative Symbol 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 7999999 .... Schedule D, Part 2, Section 2, Column 18
         Line 8999999 .... Schedule BA, Part 1, Column 7

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

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 7999999 .... 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 7999999 .... 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 7999999 .... 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 *SSAP 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 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.

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 7999999 ....Schedule D, Part 2, Section 2, Column 1

The ISIN 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.

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) for 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:

Group or Category	Line Number
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's 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 20-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.

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.**

Category	Line Number

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

Total Bonds

<div style="text-align:right">

Subtotals – Issuer Obligations...7699999
Subtotals – Residential Mortgage-Backed Securities 7799999
Subtotals – Commercial Mortgage-Backed Securities 7899999
Subtotals – Other Loan-Backed and Structured Securities 7999999
Subtotals – SVO Identified Funds...8099999
Subtotals – Affiliated Bank Loans 8199999
Subtotals – Unaffiliated Bank Loans...8299999
Subtotals – Bonds..8399999

</div>

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 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   –   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.

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.

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 officers 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 *SSAP No. 104R— Share-Based Payments*.

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 *SSAP No. 104R— Share-Based Payments*.

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