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U.S. Government	U.S. Government (direct and guaranteed), exempt by SVO P&P Manual Part 2 Sec 4	
Issuer Obligations		199999
Residential Mortgage-Backed Securities	Examples: GNMA and SBA Pools	299999
Commercial Mortgage-Backed Securities		399999
Other Loan-Backed and Structured Securities		499999
Subtotal		599999

All Other Governments	Foreign governments, subdivisions, municipalities, special revenue, public (gov. owned) utilities, supranationals	
Issuer Obligations	Examples: Province of Nova Scotia, Hydro Quebec, City of Buenos Aires, Electricite de France, EBRD, Corporacion Andina de Fomento	699999
Residential Mortgage-Backed Securities		799999
Commercial Mortgage-Backed Securities		899999
Other Loan-Backed and Structured Securities		999999
Subtotal		1099999

U.S. States, Territories and Possessions (Direct and Guaranteed)	General obligations, including those issued by utilities owned by these entities, and District of Columbia Examples: State of California. Puerto Rico, Guam.	
Issuer Obligations		1199999
Residential Mortgage-Backed Securities		1299999
Commercial Mortgage-Backed Securities		1399999
Other Loan-Backed and Structured Securities		1499999
Subtotal		1799999

U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	U.S. Municipal bonds (cities, counties, etc), including utilities owned by these entities	
Issuer Obligations		1899999
Residential Mortgage-Backed Securities		1999999
Commercial Mortgage-Backed Securities		2099999
Other Loan-Backed and Structured Securities		2199999
Subtotal		2499999

U.S. Special Revenue and Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and their Political Subdivisions		
Issuer Obligations	Municipal special revenue bonds. Examples: Property tax revenue bonds, community development bonds.	2599999
Residential Mortgage-Backed Securities	FNMA and FHLMC guaranteed passthrough securities or CMOs	2699999
Commercial Mortgage-Backed Securities	Multi-family residential pools guaranteed by FHLMC or FNMA	2799999
Other Loan-Backed and Structured Securities	Other collateral than residential or commercial mortgages, guaranteed by agencies. Tobacco settlement bonds, municipal student loan ABS	
Subtotal		3199999

Industrial and Miscellaneous (Unaffiliated)	Non-governmental bonds which do not qualify in any of the above categories	
Issuer Obligations	Corporate and other bonds issued by non-public entities	3299999
Residential Mortgage-Backed Securities	Those securities directly or indirectly secured by liens on one- to four-family residential properties and subject to the guidance in SSAP No. 43R, Loan-backed and Structured Securities. Includes prime, subprime, Alt-A mortgages, as well as home equity loans and home equity lines of credit.	3399999
Commercial Mortgage-Backed Securities	Those securities directly or indirectly secured by a lien on one or more parcels of commercial real estate with one or more structures located on the real estate and subject to the guidance in SSAP No. 43R, Loan-backed and Structured Securities. Does not include those securities secured by liens on one- to four-family residential properties.	3499999
Other Loan-Backed and Structured Securities	Other (than RMBS or CMBS) loan-backed and structured securities	3599999
Subtotal		3899999

Credit Tenant Loans		
Issuer Obligations	Deleted for 12/31/2011 - will now be reported in Ind & Misc category	3999999
Single Class Mortgage-Backed/Asset-Backed Securities		4099999
Subtotal		4199999

Hybrid Securities	Hybrid securities products are sometimes referred to as capital securities. Examples of hybrid securities include Trust Preferreds, Yankee Tier 1s (with and without coupon step-ups) and debt-equity hybrids (with and without mandatory triggers).	
Issuer Obligations	Hybrid securities that are issuer obligations (issuer is a corporation, not SPV or trust)	4299999
Residential Mortgage-Backed Securities		4399999
Commercial Mortgage-Backed Securities		4499999
Other Loan-Backed and Structured Securities	Hybrid securities that are issued by a SPV or trust	4599999
Subtotal		4899999

Parent, Subsidiaries and Affiliates	Defined by SSAP 97	
Issuer Obligations		4999999
Residential Mortgage-Backed Securities		5099999
Commercial Mortgage-Backed Securities		5199999
Other Loan-Backed and Structured Securities		5299999
Subtotal		5599999

Total Bonds		
Subtotals - Issuer Obligations		7799999
Subtotals - Residential Mortgage-Backed Securities		7899999
Subtotals - Commercial Mortgage-Backed Securities		7999999
Subtotals - Other Loan-Backed and Structured Securities		8099999
Subtotals - Total Bonds		8399999

Notes / clarifications:

ABS where loans are against a home (except for such residential collateral which is defined as CMBS), including home equity, HELOC, manufactured housing, mobile home collateral ABS should be filed as RMBS

In case of mixed collateral, if at least 90% is of one type, it should be filed according to that collateral type. For example, if a RMBS is 95% first lien and 5% second lien, it should be filed as a first lien deal.

Issuer obligations

All bonds not backed by other loans or other assets.

Based on the credit of an issuer or other agreement supporting the obligation.