

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

CONTACT PERSON: _____ TELEPHONE: _____ EMAIL ADDRESS: _____ ON BEHALF OF: _____ NAME: <u>Dale Bruggeman</u> TITLE: <u>Chair SAPWG</u> AFFILIATION: <u>Ohio Department of Insurance</u> ADDRESS: <u>50W. Town St., 3rd Fl., Ste. 300</u> <u>Columbus, OH 43215</u>	DATE: <u>10/13/2017</u>	FOR NAIC USE ONLY
	Agenda Item # <u>2017-24BWG</u> Year <u>2018</u> Changes to Existing Reporting [X] New Reporting Requirement []	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT
	No Impact [X] Modifies Required Disclosure []	DISPOSITION
	[] Rejected For Public Comment [] Referred To Another NAIC Group [X] Received For Public Comment [] Adopted Date _____ [] Rejected Date _____ [] Deferred Date _____ [] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

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

Anticipated Effective Date: Annual 2018

IDENTIFICATION OF ITEM(S) TO CHANGE

Add new category lines for bank loans to Schedules D (Parts 1, 3, 4 & 5), D, DL (Parts 1 & 2) and E (Part 2) and adjust category line number reference in the Default Component – Basic Contribution, Reserve Objective and Maximum Reserve Calculations.

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

The purpose of this proposal is to add category lines to the investment schedules for bank loans to reflect changes to *SSAP No. 26R—Bonds* adopted by the Statutory Accounting Principles (E) Working Group on October 12, 2017.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

SCHEDULE D – PART 1

LONG-TERM BONDS OWNED DECEMBER 31 OF CURRENT YEAR

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

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SVO Identified Funds	
Exchange Traded Funds – as Identified by the SVO.....	5899999
Bond Mutual Funds – as Identified by the SVO	5999999
Subtotals – SVO Identified Funds.....	6099999

<u>Bank Loans</u>	
<u>Bank Loans – Issued</u>	<u>6399999</u>
<u>Bank Loans – Acquired.....</u>	<u>6499999</u>
Subtotals – Bank Loans.....	6599999

Total Bonds	
Subtotals – Issuer Obligations.....	7799999
Subtotals – Residential Mortgage-Backed Securities.....	7899999
Subtotals – Commercial Mortgage-Backed Securities.....	7999999
Subtotals – Other Loan-Backed and Structured Securities	8099999
Subtotals – SVO Identified Funds.....	8199999
<u>Subtotals – Bank Loans.....</u>	<u>8299999</u>
Subtotals – Total Bonds	8399999

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SCHEDULE D – PART 3

LONG-TERM BONDS AND STOCKS ACQUIRED DURING CURRENT YEAR

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<u>Category</u>	<u>Line Number</u>
Bonds:	
U.S. Governments	0599999
All Other Governments	1099999
U.S. States, Territories and Possessions (Direct and Guaranteed).....	1799999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....	2499999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999
Industrial and Miscellaneous (Unaffiliated)	3899999
Hybrid Securities	4899999
Parent, Subsidiaries and Affiliates.....	5599999
SVO Identified Funds.....	8199999
Subtotals – Bank Loans.....	8299999
Subtotals – Bonds – Part 3.....	8399997
Summary item from Part 5 for Bonds.....	8399998
Subtotals – Bonds.....	8399999
Preferred Stocks:	
Industrial and Miscellaneous (Unaffiliated)	8499999
Parent, Subsidiaries and Affiliates.....	8599999
Subtotals – Preferred Stocks – Part 3	8999997
Summary item from Part 5 for Preferred Stocks	8999998
Subtotals – Preferred Stocks.....	8999999
Common Stocks:	
Industrial and Miscellaneous (Unaffiliated)	9099999
Parent, Subsidiaries and Affiliates.....	9199999
Mutual Funds.....	9299999
Subtotals – Common Stocks – Part 3	9799997
Summary item from Part 5 for Common Stocks	9799998
Subtotals – Common Stocks.....	9799999
Subtotals – Preferred and Common Stocks	9899999
Totals	9999999

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SCHEDULE D – PART 4

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



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<u>Category</u>	<u>Line Number</u>
Bonds:	
U.S. Governments	0599999
All Other Governments	1099999
U.S. States, Territories and Possessions (Direct and Guaranteed).....	1799999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....	2499999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999
Industrial and Miscellaneous (Unaffiliated)	3899999
Hybrid Securities	4899999
Parent, Subsidiaries and Affiliates.....	5599999
SVO Identified Funds.....	8199999
<u>Subtotals – Bank Loans</u>	<u>8299999</u>
Subtotals – Bonds – Part 4.....	8399997
Summary item from Part 5 for Bonds.....	8399998
Subtotals – Bonds.....	8399999
Preferred Stocks:	
Industrial and Miscellaneous (Unaffiliated)	8499999
Parent, Subsidiaries and Affiliates.....	8599999
Subtotals – Preferred Stocks – Part 4	8999997
Summary item from Part 5 for Preferred Stocks	8999998
Subtotals – Preferred Stocks.....	8999999
Common Stocks:	
Industrial and Miscellaneous (Unaffiliated)	9099999
Parent, Subsidiaries and Affiliates.....	9199999
Mutual Funds.....	9299999
Subtotals – Common Stocks – Part 4	9799997
Summary item from Part 5 for Common Stocks	9799998
Subtotals – Common Stocks.....	9799999
Subtotals – Preferred and Common Stocks	9899999
Totals	9999999



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SCHEDULE D – PART 5

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

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<u>Category</u>	<u>Line Number</u>
Bonds:	
U.S. Governments	0599999
All Other Governments	1099999
U.S. States, Territories and Possessions (Direct and Guaranteed).....	1799999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....	2499999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999
Industrial and Miscellaneous (Unaffiliated)	3899999
Hybrid Securities	4899999
Parent, Subsidiaries and Affiliates.....	5599999
SVO Identified Funds.....	8199999
<u>Subtotals – Bank Loans</u>	<u>8299999</u>
Subtotals – Bonds	8399998
Preferred Stocks:	
Industrial and Miscellaneous (Unaffiliated)	8499999
Parent, Subsidiaries and Affiliates.....	8599999
Subtotals – Preferred Stocks.....	8999998
Common Stocks:	
Industrial and Miscellaneous (Unaffiliated)	9099999
Parent, Subsidiaries and Affiliates.....	9199999
Mutual Funds.....	9299999
Subtotals – Common Stocks.....	9799998
Subtotals – Preferred and Common Stocks	9899999
Totals	9999999

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SCHEDULE DA – PART 1

SHORT-TERM INVESTMENTS OWNED DECEMBER 31 OF CURRENT YEAR

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

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SVO Identified Funds	
Exchange Traded Funds – as Identified by the SVO.....	5899999
Bond Mutual Funds – as Identified by the SVO	5999999
Subtotals – SVO Identified Funds.....	6099999
<u>Bank Loans</u>	
Bank Loans – Issued	6399999
Bank Loans – Acquired.....	6499999
Subtotals – Bank Loans.....	6599999
Total Bonds	
Subtotals – Issuer Obligations.....	7799999
Subtotals – Residential Mortgage-Backed Securities.....	7899999
Subtotals – Commercial Mortgage-Backed Securities	7999999
Subtotals – Other Loan-Backed and Structured Securities	8099999
Subtotals – SVO Identified Funds.....	8199999
Subtotals – Bank Loans.....	8299999
Subtotals – Bonds.....	8399999
Parent, Subsidiaries and Affiliates	
Mortgage Loans	8499999
Other Short-Term Invested Assets	8599999
Subtotals – Parent, Subsidiaries and Affiliates.....	8699999
Mortgage Loans.....	8799999
Other Short-Term Invested Assets	9099999
Total Short-Term Investments.....	9199999

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SCHEDULE DL – PART 1

SECURITIES LENDING COLLATERAL ASSETS

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



Detail Eliminated To Conserve Space

<u>Category</u>	<u>Line Number</u>
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



Detail Eliminated To Conserve Space

SVO Identified Funds	
Exchange Traded Funds – as Identified by the SVO.....	5899999
Bond Mutual Funds – as Identified by the SVO	5999999
Subtotals – SVO Identified Funds.....	6099999
<u>Bank Loans</u>	
Bank Loans – Issued	6199999
Bank Loans – Acquired.....	6299999
Subtotals – Bank Loans.....	6399999
Total Bonds	
Subtotals – Issuer Obligations.....	6199999 6499999
Subtotals – Residential Mortgage-Backed Securities.....	6299999 6599999
Subtotals – Commercial Mortgage-Backed Securities.....	6399999 6699999
Subtotals – Other Loan-Backed and Structured Securities	6499999 6799999
Subtotals – SVO Identified Funds.....	6599999 6899999
Subtotals – Bank Loans.....	6999999 6999999
Subtotals – Total Bonds	6699999 7099999
Stocks:	
Preferred Stocks:	
Industrial and Miscellaneous (Unaffiliated).....	68999997199999
Parent, Subsidiaries and Affiliates	69999997299999
Total Preferred Stocks.....	70999997399999

Common Stocks:

Industrial and Miscellaneous (Unaffiliated).....	71999997499999
Parent, Subsidiaries and Affiliates	72999997599999
Mutual Funds	73999997699999
Total Common Stocks.....	75999997799999
Total Preferred and Common Stocks.....	76999997899999
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 7599999, 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 6699999 7099999	Schedule D, Part 1, Column 1
Lines 6899999 7199999 through 7099999 7399999	Schedule D, Part 2, Section 1, Column 1
Lines 7199999 7499999 through 7599999 7799999	Schedule D, Part 2, Section 2, Column 1
Line 8899999	Schedule BA, Part 1, Column 1
Line 9199999	Schedule E, Part 2, Column 1

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

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



Column 4 – NAIC Designation/Market Indicator

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

- Lines 0199999 through ~~6699999~~7099999 Schedule D, Part 1, Column 6
- Lines ~~6899999-7199999~~ through ~~7099999~~7399999 Schedule D, Part 2, Section 1, Column 20
- Lines ~~7199999-7499999~~ through ~~7599999~~7799999 Schedule D, Part 2, Section 2, Column 17
- Line 8899999 Schedule BA, Part 1, Column 7

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

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

Column 5 – Fair Value

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

- Lines 0199999 through ~~6699999~~7099999 Schedule D, Part 1, Column 9
- Lines ~~6899999-7199999~~ through ~~7099999~~7399999 Schedule D, Part 2, Section 1, Column 10
- Lines ~~7199999-7499999~~ through ~~7599999~~7799999 Schedule D, Part 2, Section 2, Column 8
- Line 8699999 Schedule A, Part 1, Column 10
- Line 8799999 FV of the underlying collateral Schedule B, Part 1
- Line 8899999 Schedule BA, Part 1, Column 11

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

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

Column 6 – Book/Adjusted Carrying Value

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

- Lines 0199999 through ~~6699999~~7099999 Schedule D, Part 1, Column 11
- Lines ~~6899999-7199999~~ through ~~7099999~~7399999 Schedule D, Part 2, Section 1, Column 8
- Lines ~~7199999-7499999~~ through ~~7599999~~7799999 Schedule D, Part 2, Section 2, Column 6
- Line 8699999 Schedule A, Part 1, Column 9
- Line 8799999 Schedule B, Part 1, Column 8
- Line 8899999 Schedule BA, Part 1, Column 12
- Line 8999999 Schedule DA, Part 1, Column 7
- Line 9099999 Report Balance, Schedule E, Part 1, Column 6
- Line 9199999 Schedule E, Part 2, Column 7

Column 7 – Maturity Date

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

- Lines 0199999 through ~~6699999~~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:

- ~~6899999-7199999~~ through ~~7099999~~7399999 Preferred Stock (Schedule D, Part 2, Section 1 type)
- ~~7199999-7499999~~ through ~~7599999~~7799999 Common Stock (Schedule D, Part 2, Section 2 type)
- 8699999 Real Estate (Schedule A type)
- 8799999 Mortgage Loans on Real Estate (Schedule B type)
- 8899999 Other Invested Assets (Schedule BA type)
- 9299999 Other Assets



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 ~~6699999~~7099999 Schedule D, Part 1, Column 1
- Lines ~~6899999-7199999~~ through ~~7099999~~7399999 Schedule D, Part 2, Section 1, Column 1
- Lines ~~7199999-7499999~~ through ~~7599999~~7799999 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



SCHEDULE DL – PART 2

SECURITIES LENDING COLLATERAL ASSETS

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



Detail Eliminated To Conserve Space

<u>Category</u>	<u>Line Number</u>
Bonds (Schedule D, Part 1):	
U.S. Governments	
Issuer Obligations.....	0199999
Residential Mortgage-Backed Securities	0299999
Commercial Mortgage-Backed Securities.....	0399999
Other Loan-Backed and Structured Securities	0499999
Subtotals – U.S. Governments	0599999



Detail Eliminated To Conserve Space

SVO Identified Funds	
Exchange Traded Funds – as Identified by the SVO.....	5899999
Bond Mutual Funds – as Identified by the SVO	5999999
Subtotals – SVO Identified Funds.....	6099999
<u>Bank Loans</u>	
Bank Loans – Issued	6199999
Bank Loans – Acquired.....	6299999
Subtotals – Bank Loans.....	6399999
Total Bonds	
Subtotals – Issuer Obligations.....	6199999 6499999
Subtotals – Residential Mortgage-Backed Securities.....	6299999 6599999
Subtotals – Commercial Mortgage-Backed Securities.....	6399999 6699999
Subtotals – Other Loan-Backed and Structured Securities	6499999 6799999
Subtotals – SVO Identified Funds.....	6599999 6899999
Subtotals – Bank Loans.....	6999999 6999999
Subtotals – Total Bonds	6699999 7099999
Stocks:	
Preferred Stocks:	
Industrial and Miscellaneous (Unaffiliated).....	68999997199999
Parent, Subsidiaries and Affiliates	69999997299999
Total Preferred Stocks.....	70999997399999

Common Stocks:

Industrial and Miscellaneous (Unaffiliated).....	71999997499999
Parent, Subsidiaries and Affiliates	72999997599999
Mutual Funds	73999997699999
Total Common Stocks.....	75999997799999
Total Preferred and Common Stocks.....	76999997899999
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 7599999, 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 6699999 7099999	Schedule D, Part 1, Column 1
Lines 6899999 7199999 through 7099999 7399999	Schedule D, Part 2, Section 1, Column 1
Lines 7199999 7499999 through 7599999 7799999	Schedule D, Part 2, Section 2, Column 1
Line 8899999	Schedule BA, Part 1, Column 1
Line 9199999	Schedule E, Part 2, Column 1

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

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



Column 4 – NAIC Designation/Market Indicator

The NAIC Designation/Market Indicator reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0199999 through ~~6699999~~7099999 Schedule D, Part 1, Column 6
- Lines ~~6899999-7199999~~ through ~~7099999~~7399999 Schedule D, Part 2, Section 1, Column 20
- Lines ~~7199999-7499999~~ through ~~7599999~~7799999 Schedule D, Part 2, Section 2, Column 17
- Line 8899999 Schedule BA, Part 1, Column 7

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

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

Column 5 – Fair Value

The value reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0199999 through ~~6699999~~7099999 Schedule D, Part 1, Column 9
- Lines ~~6899999-7199999~~ through ~~7099999~~7399999 Schedule D, Part 2, Section 1, Column 10
- Lines ~~7199999-7499999~~ through ~~7599999~~7799999 Schedule D, Part 2, Section 2, Column 8
- Line 8699999 Schedule A, Part 1, Column 10
- Line 8799999 FV of the underlying collateral Schedule B, Part 1
- Line 8899999 Schedule BA, Part 1, Column 11

For those lines where the same investment is reported on other schedules but do not have a fair value column, report the amount in these columns in the other schedules for the lines shown below:

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

Column 6 – Book/Adjusted Carrying Value

The value reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0199999 through ~~6699999~~7099999 Schedule D, Part 1, Column 11
- Lines ~~6899999-7199999~~ through ~~7099999~~7399999 Schedule D, Part 2, Section 1, Column 8
- Lines ~~7199999-7499999~~ through ~~7599999~~7799999 Schedule D, Part 2, Section 2, Column 6
- Line 8699999 Schedule A, Part 1, Column 9
- Line 8799999 Schedule B, Part 1, Column 8
- Line 8899999 Schedule BA, Part 1, Column 12
- Line 8999999 Schedule DA, Part 1, Column 7
- Line 9099999 Report Balance, Schedule E, Part 1, Column 6
- Line 9199999 Schedule E, Part 2, Column 7

Column 7 – Maturity Date

The maturity date reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0199999 through ~~6699999~~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:

- ~~6899999-7499999~~ through ~~7099999~~7399999 Preferred Stock (Schedule D, Part 2, Section 1 type)
- ~~7199999-7499999~~ through ~~7599999~~7799999 Common Stock (Schedule D, Part 2, Section 2 type)
- 8699999 Real Estate (Schedule A type)
- 8799999 Mortgage Loans on Real Estate (Schedule B type)
- 8899999 Other Invested Assets (Schedule BA type)
- 9299999 Other Assets



Detail Eliminated To Conserve Space

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 ~~6699999~~7099999 Schedule D, Part 1, Column 1
- Lines ~~6899999-7199999~~ through ~~7099999~~7399999 Schedule D, Part 2, Section 1, Column 1
- Lines ~~7199999-7499999~~ through ~~7599999~~7799999 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



Detail Eliminated To Conserve Space

SCHEDULE E – PART 2 – CASH EQUIVALENTS

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

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Detail Eliminated To Conserve Space

SVO Identified Funds	
Exchange Traded Funds – as Identified by the SVO.....	5899999
Bond Mutual Funds – as Identified by the SVO	5999999
Subtotals – SVO Identified Funds.....	6099999
<u>Bank Loans</u>	
Bank Loans – Issued	6399999
Bank Loans – Acquired.....	6499999
Subtotals – Bank Loans.....	6599999
Total Bonds	
Subtotals – Issuer Obligations.....	7799999
Subtotals – Residential Mortgage-Backed Securities.....	7899999
Subtotals – Commercial Mortgage-Backed Securities	7999999
Subtotals – Other Loan-Backed and Structured Securities	8099999
Subtotals – SVO Identified Funds.....	8199999
Subtotals – Bank Loans.....	8299999
Subtotals – Bonds.....	8399999
Sweep Accounts.....	8499999
Exempt Money Market Mutual Funds – as Identified by SVO	8599999
All Other Money Market Mutual Funds	8699999
Other Cash Equivalents	8799999
Total Cash Equivalents	8899999

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ANNUAL STATEMENT INSTRUCTIONS – LIFE AND FRATERNAL

DEFAULT COMPONENT –
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS

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

Line 9 – Total Long-Term Bonds

Column 1 should agree with Page 2, Line 1, Column 3 plus Schedule DL Part 1, Column 6, Line ~~6699999~~7099999.

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

Line 17 – Total Preferred Stocks

Column 1 should agree with Page 2, Line 2.1, Column 3 plus Schedule DL, Part 1, Column 6, Line ~~7099999~~7399999.

Lines 18 through 24 – Short-Term Bonds

Report the book/adjusted carrying value of all short-term bonds and other short-term fixed-income investments (Schedule DA, Part 1 (Lines 0599999, 1099999, 1799999, 2499999, 3199999, 3899999, 4899999, 5599999, 6099999 and ~~6099999~~6599999) and short-term bonds included on Schedule DL, Part 1, Line 8999999 owned in Columns 1 and 4. Categorize the short-term bonds and other fixed-income instruments listed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* into NAIC designations 1 through 6 as directed by the Securities Valuation Office instructions, except that exempt obligations listed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* should be reported separately. Multiply the amount in Column 4 for each designation by the reserve factors provided in Columns 5, 7 and 9, and report the products by designation in Columns 6, 8 and 10, respectively.

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