

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>03/07/2013</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3rd Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2013-16BWG MOD</u></p> <p>Year <u>2013</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[] Received For Public Comment</p> <p>[X] Adopted Date <u>06/13/2013</u></p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

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| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input type="checkbox"/> QUARTERLY STATEMENT | |
| <input checked="" type="checkbox"/> INSTRUCTIONS | <input 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 2013

IDENTIFICATION OF ITEM(S) TO CHANGE

Modify the instructions and illustrations for Note 21C and add instructions and illustrations for new Note 5H to reflect disclosure changes being adopted by SAPWG for SSAP No. 1, Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures. The illustrations for Note 5H will be data captured.

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

The purpose of this proposal is to modify the instructions for Note 21C and add instructions and illustrations for new Note 5H to reflect changes to SSAP No. 1, Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures, being adopted by the Statutory Accounting Principles Working Group (SAPWG).

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

This proposal is being prepared simultaneously with the work and the SAPWG.

** This section must be completed on all forms.

Revised 6/13/2009

ANNUAL STATEMENT INSTRUCTIONS – LIFE AND FRATERNAL

21. Other Items

Instruction:



Detail Eliminated To Conserve Space



C. ~~Other Disclosures and Unusual Items and Restricted Assets~~ Other Disclosures

Refer to SSAP No. 1, Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures.

(1) ~~Unusual Items~~

Disclose any other unusual items, (e.g., amounts not recorded in the financial statements that represent segregated funds held for others), ~~refer to SSAP No. 1, Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures, the amount and nature of any assets pledged to others as collateral). Also include exposures related to forward commitments not in the nature of derivative instruments, refer to SSAP No. 1, Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures, for accounting guidance.~~

(2) ~~Restricted Assets~~

a. ~~Restricted Assets (Including Pledged)~~

Disclose the amount and nature of any assets pledged to others as collateral or otherwise restricted (e.g., not under the exclusive control, assets subject to a put option contract, etc.) by the reporting entity. Provide the gross amount of restricted assets (total general account, general account assets supporting separate account activity, total separate account, separate account assets supporting general account activity and sum of the general account and the separate account for current year, prior year and the change between years), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) by the following categories:

1. Subject to contractual obligation for which liability is not shown
2. Collateral held under security lending agreements
3. Subject to repurchase agreements
4. Subject to reverse repurchase agreements
5. Subject to dollar repurchase agreements
6. Subject to dollar reverse repurchase agreements
7. ~~Subject to tri party repurchase agreements~~
8. Placed under option contracts
9. Letter stock or securities restricted as to sale
10. ~~On deposit with states or other regulatory~~
10. On deposit with other regulatory bodies
11. Pledged as collateral not captured in other categories
12. Other restricted assets
13. Total Restricted Assets

DRAFTING NOTE

Restricted Assets disclosure will now be in Note 5 as 5H. The rest of the disclosure will be modified to reflect this movement.

b. Detail of Assets Pledged as Collateral Not Captured in Other Categories

For assets pledged as collateral not captured in other categories reported in aggregate in Note 21C(2)a above provide the gross amount of restricted assets (total general account, general account assets supporting separate account activity, total separate account, separate account assets supporting general account activity and sum of the general account and the separate account for current year, prior year and the change between years), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) with a narrative summary of each collateral agreement included in the aggregate number in Note 21C(2)a above. Contracts that share similar characteristics, such as reinsurance and derivatives, are to be reported in the aggregate. (Note: This would be the detail for what was reported as "Pledged as Collateral Not Captured in Other Categories" for 21C(2)a above.)

c. Detail of Other Restricted Assets

For other restricted assets reported in aggregate in Note 21C(2)a above provide the gross amount of restricted assets (total general account, general account assets supporting separate account activity, total separate account, separate account assets supporting general account activity and sum of the general account and the separate account for current year, prior year and the change between years), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) with a description of each the other restricted assets included in the aggregate number in Note 21C(2)a above. Contracts that share similar characteristics, such as reinsurance and derivatives, are to be reported in the aggregate. (Note: This would be the detail for what was reported as "Other Restricted Assets" for 21C(2)a above.)

NOTE: The information captured within this disclosure is intended to aggregate the information reported in the Annual Statement Investment Schedules in accordance with the coding of investments that are not under the exclusive control of the reporting entity, including assets loaned to others, and the information reported in the General Interrogatories.

Restricted assets in the separate account are not intended to capture amounts "restricted" only because they are insulated from the general account or because they are attributed to specific policyholders. Separate account assets shall be captured in this disclosure only if they are restricted outside of these characteristics.



Detail Eliminated To Conserve Space



Illustration:

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C. Other Disclosures and Unusual Items and Restricted Assets ~~Other Disclosures~~

Assets in the amount of \$ _____ and \$ _____ at December 31, 20____ and 20____, respectively, were on deposit with government authorities or trustees as required by law. Assets valued at \$ _____ and \$ _____ at December 31, 20____ and 20____, respectively, were maintained as compensating balances or pledged as collateral for bank loans and other financing agreements.

(1) Unusual Items

The following amounts were not represented in the financial statements as of December 31, 20X1 as they represent segregated funds held for others:

Cash deposits of \$ _____ were not reported in the financial statements as of Dec. 31, 20X1, as these deposits represented funds held in an escrow account. This is an increase of \$ _____ from the prior year Dec. 31, 20X0 financial statements.

NOTE The above is just an example of disclosing one item. The reporting entity could have more than one item to disclose.

(2) Restricted Assets

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

a. Restricted Assets (Including Pledged)

Restricted Asset Category	Gross Restricted							8 Total Current Year Admitted Restricted	Percentage	
	Current Year					6 Total From Prior Year	7 Increase/ (Decrease) (5 minus 6)		9 Gross Restricted to Total Assets	10 Admitted Restricted to Total Admitted Assets
	1 Total General Account (G/A)	2 G/A Supporting S/A Activity (a)	3 Total Separate Account (S/A) Restricted Assets	4 S/A Assets Supporting G/A Activity (b)	5 Total (1 plus 3)					
1. Subject to contractual obligation for which liability is not shown	\$	\$	\$	\$	\$	\$	\$%%	
2. Collateral held under security lending agreements	
3. Subject to repurchase agreements	
4. Subject to reverse repurchase agreements	
5. Subject to dollar repurchase agreements	
6. Subject to dollar reverse repurchase agreements	
7. Subject to tri-party repurchase agreements	
8. Placed under option contracts	
9. Letter stock or securities restricted as to sale	
10. On deposit with states or other regulatory bodies	
11. Pledged as collateral not captured in other categories	
12. Other restricted assets	
13. Total Restricted Assets	\$	\$	\$	\$	\$	\$	\$%%	

(a) Subset of column 1
(b) Subset of column 3

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b. Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	Gross Restricted							8	Percentage	
	Current Year					6	7		9	10
	1	2	3	4	5					
Other Restricted Assets	Total General Account (G/A)	G/A Supporting S/A Activity (a)	Total Separate Account (S/A) Restricted Assets	S/A Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)	Total Current Year Admitted Restricted	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets
	\$	\$	\$	\$	\$	\$	\$	\$%%
Total	\$	\$	\$	\$	\$	\$	\$	\$%%

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c. Detail of Other Restricted Assets (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	Gross Restricted							8	Percentage	
	Current Year					6	7		9	10
	1	2	3	4	5					
Collateral Agreement	Total General Account (G/A)	G/A Supporting S/A Activity (a)	Total Separate Account (S/A) Restricted Assets	S/A Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)	Total Current Year Admitted Restricted	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets
	\$	\$	\$	\$	\$	\$	\$	\$%%
Total	\$	\$	\$	\$	\$	\$	\$	\$%%

(a) Subset of column 1
 (b) Subset of column 3


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ANNUAL STATEMENT INSTRUCTIONS – PROPERTY

21. Other Items

Instruction:



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C. ~~Other Disclosures and Unusual Items and Restricted Assets~~ Other Disclosures

Refer to SSAP No. 1, Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures.

(1) Unusual Items

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13. Total Restricted Assets

DRAFTING NOTE

Restricted Assets disclosure will now be in Note 5 as 5H. The rest of the disclosure will be modified to reflect this movement.

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For assets pledged as collateral not captured in other categories reported in aggregate in Note 21C(2)a above provide the gross amount of restricted assets (total general account, general account assets supporting protected cell account activity, total protected cell account, protected cell account assets supporting general account activity and sum of the general account and the protected cell account for current year, prior year and the change between years), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) with a narrative summary of each collateral agreement included in the aggregate number in Note 21C(2)a above. Contracts that share similar characteristics, such as reinsurance and derivatives, are to be reported in the aggregate. (Note: This would be the detail for what was reported as "Pledged as Collateral Not Captured in Other Categories" for 21C(2)a above.)

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Illustration:

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(2) Restricted Assets

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a. Restricted Assets (Including Pledged)

Restricted Asset Category	Gross Restricted					6	7	8	Percentage	
	Current Year								9	10
	1	2	3	4	5					
Total General Account (G/A)	G/A Supporting Protected Cell Account Activity (a)	Total Protected Cell Account Restricted Assets	Protected Cell Account Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)	Total Current Year Admitted Restricted	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets	
1. Subject to contractual obligation for which liability is not shown	\$	\$	\$	\$	\$	\$	\$	\$%%
2. Collateral held under security lending agreements
3. Subject to repurchase agreements
4. Subject to reverse repurchase agreements
5. Subject to dollar repurchase agreements
6. Subject to dollar reverse repurchase agreements
7. Subject to tri-party repurchase agreements
8. Placed under option contracts
9. Letter stock or securities restricted as to sale
10. On deposit with states or other regulatory
10. On deposit with other regulatory bodies
11. Pledged as collateral not captured in other categories
12. Other restricted assets
13. Total Restricted Assets	\$	\$	\$	\$	\$	\$	\$	\$%%

(a) Subset of column 1
 (b) Subset of column 3

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b. Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

Other Restricted Assets	Gross Restricted							8 Total Current Year Admitted Restricted	Percentage	
	Current Year					6 Total From Prior Year	7 Increase/ (Decrease) (5 minus 6)		9 Gross Restricted to Total Assets	10 Admitted Restricted to Total Admitted Assets
	1 Total General Account (G/A)	2 G/A Supporting Protected Cell Account Activity (a)	3 Total Protected Cell Account Restricted Assets	4 Protected Cell Account Assets Supporting G/A Activity (b)	5 Total (1 plus 3)					
	\$	\$	\$	\$	\$	\$	\$%%	
Total	\$	\$	\$	\$	\$	\$	\$%%	

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c. Detail of Other Restricted Assets (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

Collateral Agreement	Gross Restricted							8 Total Current Year Admitted Restricted	Percentage	
	Current Year					6 Total From Prior Year	7 Increase/ (Decrease) (5 minus 6)		9 Gross Restricted to Total Assets	10 Admitted Restricted to Total Admitted Assets
	1 Total General Account (G/A)	2 G/A Supporting Protected Cell Account Activity (a)	3 Total Protected Cell Account Restricted Assets	4 Protected Cell Account Assets Supporting G/A Activity (b)	5 Total (1 plus 3)					
	\$	\$	\$	\$	\$	\$	\$%%	
Total	\$	\$	\$	\$	\$	\$	\$%%	

(a) Subset of column 1
(b) Subset of column 3


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ANNUAL STATEMENT INSTRUCTIONS – HEALTH AND TITLE

21. Other Items

Instruction:



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C. ~~Other Disclosures and Unusual Items and Restricted Assets~~ Other Disclosures

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87. Placed under option contracts
98. Letter stock or securities restricted as to sale
- ~~109. On deposit with states or other regulatory~~
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Restricted assets in the separate account are not intended to capture amounts "restricted" only because they are insulated from the general account or because they are attributed to specific policyholders. Separate account assets shall be captured in this disclosure only if they are restricted outside of these characteristics.

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

Illustration:

Detail Eliminated To Conserve Space

C. Other Disclosures and Unusual Items and Restricted Assets ~~Other Disclosures~~

Assets in the amount of \$_____ and \$_____ at December 31, 20____ and 20____, respectively, were on deposit with government authorities or trustees as required by law. Assets valued at \$_____ and \$_____ at December 31, 20____ and 20____, respectively, were maintained as compensating balances or pledged as collateral for bank loans and other financing agreements.

(1) Unusual Items

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NOTE The above is just an example of disclosing one item. The reporting entity could have more than one item to disclose.

(2) Restricted Assets

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a. Restricted Assets (Including Pledged)

Restricted Asset Category	1	2	3	4	5	6
	Total Gross Restricted from Current Year	Total Gross Restricted From Prior Year	Increase/ (Decrease) (1 minus 2)	Total Current Year Admitted Restricted	Percentage Gross Restricted to Total Assets	Percentage Admitted Restricted to Total Admitted Assets
1. Subject to contractual obligation for which liability is not shown	\$	\$	\$	\$%%
2. Collateral held under security lending agreements
3. Subject to repurchase agreements
4. Subject to reverse repurchase agreements
5. Subject to dollar repurchase agreements
6. Subject to dollar reverse repurchase agreements
7. Subject to tri-party repurchase agreements
8. Placed under option contracts
9. Letter stock or securities restricted as to sale
10. On deposit with states or other regulatory
10. On deposit with other regulatory bodies
11. Pledged as collateral not captured in other categories
12. Other restricted assets
13. Total Restricted Assets	\$	\$	\$	\$%%

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b. Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	1	2	3	4	5	6
Other Restricted Assets	Total Gross Restricted from Current Year	Total Gross Restricted From Prior Year	Increase/ (Decrease) (1 minus 2)	Total Current Year Admitted Restricted	Percentage Gross Restricted to Total Assets	Percentage Admitted Restricted to Total Admitted Assets
.....	\$	\$	\$	\$%%
.....
.....
Total	\$	\$	\$	\$%%

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c. Detail of Other Restricted Assets (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	1	2	3	4	5	6
Collateral Agreement	Total Gross Restricted from Current Year	Total Gross Restricted From Prior Year	Increase/ (Decrease) (1 minus 2)	Total Current Year Admitted Restricted	Percentage Gross Restricted to Total Assets	Percentage Admitted Restricted to Total Admitted Assets
.....	\$	\$	\$	\$%%
.....
.....
Total	\$	\$	\$	\$%%


Detail Eliminated To Conserve Space

QUARTERLY STATEMENT INSTRUCTIONS — LIFE AND FRATERNAL

NOTES TO FINANCIAL STATEMENTS

The interim financial information shall include disclosures sufficient to make the information presented not misleading. It may be presumed that the users of the interim financial information have read or have access to the annual statement for the preceding period and that the adequacy of additional disclosure needed for a fair presentation, except in regard to material contingencies, may be determined in that context. Accordingly, footnote disclosure that would substantially duplicate the disclosure contained in the most recent annual statement or audited financial statements, such as a statement of significant accounting policies and practices, details of accounts that have not changed significantly in amount or composition since the end of the most recently completed fiscal year, may be omitted but the footnote number and annotation such as “no change” should be included. However, provide disclosure for annual Note 1A, 5D, 5E(3)b, 12A(6), 17B(2)b, 17B(4)a, 17B(4)b, 17C, 20, 21C and 25 in all quarters; and all other Notes where events subsequent to the end of the most recent fiscal year have occurred that have a material impact on the reporting entity. Disclosures shall encompass, for example, significant changes since the end of the period reported on the last annual statement in such items as statutory accounting principles and practices; estimates inherent in the preparation of financial statements; status of long term contracts; capitalization including significant new borrowings or modifications of existing financial arrangements; and the reporting entity resulting from business combinations or dispositions. Notwithstanding the above, where material noninsurance contingencies exist, disclosure of such matters shall be provided even though a significant change since year end may not have occurred. If the reporting entity has changed the accounting policies since the end of its preceding year, the changes shall be disclosed in the quarterly financial statements. Information should be reported for current year to date.

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21. Other Items

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C. Unusual Items and Restricted Assets Other Disclosures

Refer to SSAP No. 1, Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures:

(1) Unusual Items

Disclose interim activity of any other unusual items, (e.g., amounts not recorded in the financial statements that represent segregated funds held for others) from the prior statement.

(2) Restricted Assets

a. Restricted Assets (Including Pledged)

Disclose interim activity of any assets pledged to others as collateral or otherwise restricted (e.g., not under the exclusive control, assets subject to a put option contract, etc.) by the reporting entity. Provide the gross amount of restricted assets (total general account, general account assets supporting separate account activity, total separate account, separate account assets supporting general account activity and sum of the general account and the separate account for current interim statement, prior statement and change between statements), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) by the following categories:

1. Subject to contractual obligation for which liability is not shown
2. Collateral held under security lending agreements
3. Subject to repurchase agreements
4. Subject to reverse repurchase agreements
5. Subject to dollar repurchase agreements
6. Subject to dollar reverse repurchase agreements
7. Subject to tri party repurchase agreements
8. Placed under option contracts
9. Letter stock or securities restricted as to sale
10. On deposit with state or other regulatory
11. Pledged as collateral not captured in other categories
12. Other restricted assets
13. Total Restricted Assets

b. Detail of Assets Pledged as Collateral Not Captured in Other Categories

Disclose interim activity by the reporting entity for assets pledged as collateral not captured in other categories reported in aggregate in Note 21C(2)a above provide the gross amount of restricted assets (total general account, general account assets supporting separate account activity, total separate account, separate account assets supporting general account activity and sum of the general account and the separate account for current interim statement, prior statement and change between statements), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) with a narrative summary of each collateral agreement included in the aggregate number in Note 21C(2)a above. Contracts that share similar characteristics, such as reinsurance and derivatives, are to be reported in the aggregate.

e. Detail of Other Restricted Assets

Disclose interim activity by the reporting entity for other restricted assets reported in aggregate in Note 21C(2)a above provide the gross amount of restricted assets (total general account, general account assets supporting separate account activity, total separate account, separate account assets supporting general account activity and sum of the general account and the separate account for current interim statement, prior statement and change between statements), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) with a description of each the other restricted assets included in the aggregate number in Note 21C(2)a above. Contracts that share similar characteristics, such as reinsurance and derivatives, are to be reported in the aggregate.

NOTE: Restricted assets in the separate account are not intended to capture amounts "restricted" only because they are insulated from the general account or because they are attributed to specific policyholders. Separate account assets shall be captured in this disclosure only if they are restricted outside of these characteristics.





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C. Unusual Items and Restricted Assets

(1) Unusual Items

Example 1:

The Dec. 31, 20X1 financial statement notes reported \$ _____ of cash deposits held in escrow that were not represented in the financial statements as of Dec. 31, 20X1 as they represent segregated funds held for others. In the quarter ending March 31, 20X2, these escrow cash deposits had increases of \$ _____, and settlements of \$ _____, resulting in an ending March 31, 20X2 balance of \$ _____. These fluctuations are consistent with the normal activity for the reporting entity.

Example 2:

The March 31, 20X2 financial statement notes reported \$ _____ of cash deposits held in escrow that were not represented in the financial statements as of March 31, 20X2 as they represent segregated funds held for others. In the quarter ending June 30, 20X2, these escrow cash deposits had increases of \$ _____, and settlements of \$ _____, resulting in a ending June 30, 20X2 balance of \$ _____. The increases to the escrow balances during the second quarter were significantly higher than usual as a result of a substantial increase in activity.

NOTE The above are just examples of disclosing one item. The reporting entity could have more than one item to disclose.

(2) Restricted Assets

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

a. Restricted Assets (Including Pledged)

Restricted Asset Category	Gross Restricted Assets							8	Percentage	
	Current Interim Statement								9	10
	1	2	3	4	5	6	7			
	Total General Account (G/A)	G/A Supporting S/A Activity (a)	Total Separate Account (S/A) Restricted Assets	S/A Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Statement	Increase/ (Decrease) (\$ minus 6)	Total Current Statement Admitted Restricted Assets	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets
1. Subject to contractual obligation for which liability is not shown	XXX	XXX	XXX	XXX	\$	\$	\$	\$	%	%
2. Collateral held under security lending agreements	XXX	XXX	XXX	XXX						
3. Subject to repurchase agreements	XXX	XXX	XXX	XXX						
4. Subject to reverse repurchase agreements	XXX	XXX	XXX	XXX						
5. Subject to dollar repurchase agreements	XXX	XXX	XXX	XXX						
6. Subject to dollar reverse repurchase agreements	XXX	XXX	XXX	XXX						
7. Subject to tri-party repurchase agreements	XXX	XXX	XXX	XXX						
8. Placed under option contracts	XXX	XXX	XXX	XXX						
9. Letter stock or securities restricted as to sale	XXX	XXX	XXX	XXX						
10. On deposit with state or other regulatory	XXX	XXX	XXX	XXX						
11. Pledged as collateral not captured in other categories	XXX	XXX	XXX	XXX						
12. Other restricted assets	XXX	XXX	XXX	XXX						
13. Total Restricted Assets	XXX	XXX	XXX	XXX	\$	\$	\$	\$	%	%

(a) Subset of column 1
 (b) Subset of column 3

b. Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	Gross Restricted-Assets							8	Percentage	
	Current Interim Statement					6	7		9	10
	1	2	3	4	5					
	Total General Account (G/A)	G/A Supporting S/A Activity (a)	Total Separate Account (S/A) Restricted Assets	S/A Assets Supporting G/A Activity (b)	Total (1 plus 2)	Total From Prior Statement	Increase/ (Decrease) (\$ minus 6)	Total Current Statement Admitted Restricted Assets	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets
Other Restricted Assets										
	XXX	XXX	XXX	XXX	\$	\$	\$	\$	%	%
	XXX	XXX	XXX	XXX						
	XXX	XXX	XXX	XXX						
Total					\$	\$	\$	\$		
	XXX	XXX	XXX	XXX					%	%

(a) Subset of column 1
(b) Subset of column 3

c. Detail of Other Restricted Assets (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	Gross Restricted-Assets							8	Percentage	
	Current Interim Statement					6	7		9	10
	1	2	3	4	5					
	Total General Account (G/A)	G/A Supporting S/A Activity (a)	Total Separate Account (S/A) Restricted Assets	S/A Assets Supporting G/A Activity (b)	Total (1 plus 2)	Total From Prior Statement	Increase/ (Decrease) (\$ minus 6)	Total Current Statement Admitted Restricted Assets	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets
Collateral Agreement										
	XXX	XXX	XXX	XXX	\$	\$	\$	\$	%	%
	XXX	XXX	XXX	XXX						
	XXX	XXX	XXX	XXX						
Total					\$	\$	\$	\$		
	XXX	XXX	XXX	XXX					%	%

(a) Subset of column 1
(b) Subset of column 3


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QUARTERLY STATEMENT INSTRUCTIONS – PROPERTY

NOTES TO FINANCIAL STATEMENTS

The interim financial information shall include disclosures sufficient to make the information presented not misleading. It may be presumed that the users of the interim financial information have read or have access to the annual statement for the preceding period and that the adequacy of additional disclosure needed for a fair presentation, except in regard to material contingencies, may be determined in that context. Accordingly, footnote disclosure that would substantially duplicate the disclosure contained in the most recent annual statement or audited financial statements, such as a statement of significant accounting policies and practices, details of accounts that have not changed significantly in amount or composition since the end of the most recently completed fiscal year, may be omitted but the footnote number and annotation such as “no change” should be included. However, provide disclosure for annual Note 1A, 5D, 5E(3)b, 12A(6), 17B(2)b, 17B(4)a, 17B(4)b, 17C, 20, 21C, 25 and 36B in all quarters; and all other Notes where events subsequent to the end of the most recent fiscal year have occurred that have a material impact on the reporting entity. Disclosures shall encompass, for example, significant changes since the end of the period reported on the last annual statement in such items as statutory accounting principles and practices; estimates inherent in the preparation of financial statements; status of long term contracts; capitalization including significant new borrowings or modifications of existing financial arrangements; and the reporting entity resulting from business combinations or dispositions. Notwithstanding the above, where material noninsurance contingencies exist, disclosure of such matters shall be provided even though a significant change since year end may not have occurred. If the reporting entity has changed the accounting policies since the end of its preceding year, the changes shall be disclosed in the quarterly financial statements. Information should be reported for current year to date.

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21. Other Items

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C. Unusual Items and Restricted Assets/Other Disclosures

Refer to SSAP No. 1, Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures.

(1) Unusual Items

Disclose interim activity of any other unusual items, (e.g., amounts not recorded in the financial statements that represent segregated funds held for others) from the prior statement.

(2) Restricted Assets

a. Restricted Assets (Including Pledged)

Disclose interim activity of any assets pledged to others as collateral or otherwise restricted (e.g., not under the exclusive control, assets subject to a put option contract, etc.) by the reporting entity. Provide the gross amount of restricted assets (total general account, general account assets supporting protected cell account activity, total protected cell account, protected cell account assets supporting general account activity and sum of the general account and the protected cell account for current interim statement, prior statement and change between statements), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) by the following categories:

1. Subject to contractual obligation for which liability is not shown
2. Collateral held under security lending agreements
3. Subject to repurchase agreements
4. Subject to reverse repurchase agreements
5. Subject to dollar repurchase agreements
6. Subject to dollar reverse repurchase agreements
7. Subject to tri party repurchase agreements
8. Placed under option contracts
9. Letter stock or securities restricted as to sale
10. On deposit with state or other regulatory
11. Pledged as collateral not captured in other categories
12. Other restricted assets
13. Total Restricted Assets

b. Detail of Assets Pledged as Collateral Not Captured in Other Categories

Disclose interim activity by the reporting entity for assets pledged as collateral not captured in other categories reported in aggregate in Note 21C(2)a above provide the gross amount of restricted assets (total general account, general account assets supporting protected cell account activity, total protected cell account, protected cell account assets supporting general account activity and sum of the general account and the protected cell account for current interim statement, prior statement and change between statements), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) with a narrative summary of each collateral agreement included in the aggregate number in Note 21C(2)a above. Contracts that share similar characteristics, such as reinsurance and derivatives, are to be reported in the aggregate.

e. Detail of Other Restricted Assets

Disclose interim activity by the reporting entity for other restricted assets reported in aggregate in Note 21C(2)a above provide the gross amount of restricted assets (total general account, general account assets supporting protected cell account activity, total protected cell account, protected cell account assets supporting general account activity and sum of the general account and the protected cell account for current interim statement, prior statement and change between statements), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) with a description of each the other restricted assets included in the aggregate number in Note 21C(2)a above. Contracts that share similar characteristics, such as reinsurance and derivatives, are to be reported in the aggregate.

NOTE: Restricted assets in the protected cell account are not intended to capture amounts "restricted" only because they are insulated from the general account or because they are attributed to specific policyholders. Separate account assets shall be captured in this disclosure only if they are restricted outside of these characteristics.

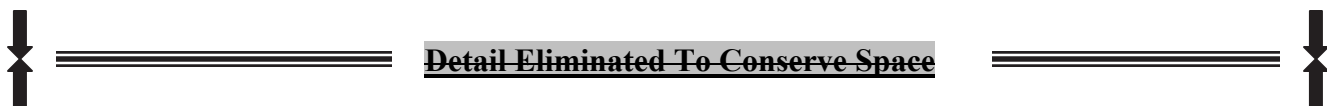
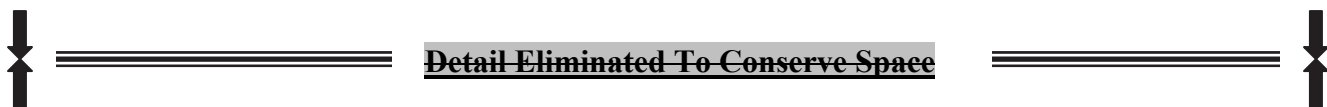
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Illustration:

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C. Unusual Items and Restricted Assets

(1) Unusual Items

Example 1:

The Dec. 31, 20X1 financial statement notes reported \$ _____ of cash deposits held in escrow that were not represented in the financial statements as of Dec. 31, 20X1 as they represent segregated funds held for others. In the quarter ending March 31, 20X2, these escrow cash deposits had increases of \$ _____, and settlements of \$ _____, resulting in an ending March 31, 20X2 balance of \$ _____. These fluctuations are consistent with the normal activity for the reporting entity.

Example 2:

The March 31, 20X2 financial statement notes reported \$ _____ of cash deposits held in escrow that were not represented in the financial statements as of March 31, 20X2 as they represent segregated funds held for others. In the quarter ending June 30, 20X2, these escrow cash deposits had increases of \$ _____, and settlements of \$ _____, resulting in a ending June 30, 20X2 balance of \$ _____. The increases to the escrow balances during the second quarter were significantly higher than usual as a result of a substantial increase in activity.

NOTE The above are just examples of disclosing one item. The reporting entity could have more than one item to disclose.

(2) Restricted Assets

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

a. Restricted Assets (Including Pledged)

Restricted Asset Category	Gross Restricted Assets							8	Percentage	
	Current Interim Statement								9	10
	1	2	3	4	5	6	7			
	Total General Account (G/A)	G/A Supporting Protected Cell Account Activity (a)	Total Protected Cell Account Restricted Assets	Protected Cell Account Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Statement	Increase/ (Decrease) (\$ minus 6)	Total Current Statement Admitted Restricted Assets	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets
1. Subject to contractual obligation for which liability is not shown	XXX	XXX	XXX	XXX	\$	\$	\$	\$	%	%
2. Collateral held under security lending agreements	XXX	XXX	XXX	XXX						
3. Subject to repurchase agreements	XXX	XXX	XXX	XXX						
4. Subject to reverse repurchase agreements	XXX	XXX	XXX	XXX						
5. Subject to dollar repurchase agreements	XXX	XXX	XXX	XXX						
6. Subject to dollar reverse repurchase agreements	XXX	XXX	XXX	XXX						
7. Subject to tri-party repurchase agreements	XXX	XXX	XXX	XXX						
8. Placed under option contracts	XXX	XXX	XXX	XXX						
9. Letter stock or securities restricted as to sale	XXX	XXX	XXX	XXX						
10. On deposit with state or other regulatory	XXX	XXX	XXX	XXX						
11. Pledged as collateral not captured in other categories	XXX	XXX	XXX	XXX						
12. Other restricted assets	XXX	XXX	XXX	XXX						
13. Total Restricted Assets	XXX	XXX	XXX	XXX	\$	\$	\$	\$	%	%

(a) Subset of column 1
 (b) Subset of column 3

b. Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	Gross Restricted Assets					6	7	8	Percentage				
	Current Interim Statement								Total From Prior Statement	Increase/ (Decrease) (\$ minus 6)	Total Current Statement Admitted Restricted Assets	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets
	1	2	3	4	5								
Other Restricted Assets	Total General Account (G/A)	G/A Supporting Protected Cell Account Activity (a)	Total Protected Cell Account Restricted Assets	Protected Cell Account Assets Supporting G/A Activity (b)	Total (1 plus 2)	Total From Prior Statement	Increase/ (Decrease) (\$ minus 6)	Total Current Statement Admitted Restricted Assets	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets			
	XXX	XXX	XXX	XXX	\$	\$	\$	\$	%	%			
	XXX	XXX	XXX	XXX									
	XXX	XXX	XXX	XXX									
Total					\$	\$	\$	\$					
	XXX	XXX	XXX	XXX					%	%			

(a) Subset of column 1
 (b) Subset of column 3

c. Detail of Other Restricted Assets (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	Gross Restricted Assets					6	7	8	Percentage				
	Current Interim Statement								Total From Prior Statement	Increase/ (Decrease) (\$ minus 6)	Total Current Statement Admitted Restricted Assets	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets
	1	2	3	4	5								
Collateral Agreement	Total General Account (G/A)	G/A Supporting Protected Cell Account Activity (a)	Total Protected Cell Account Restricted Assets	Protected Cell Account Assets Supporting G/A Activity (b)	Total (1 plus 2)	Total From Prior Statement	Increase/ (Decrease) (\$ minus 6)	Total Current Statement Admitted Restricted Assets	Gross Restricted to Total Assets	Admitted Restricted to Total Admitted Assets			
	XXX	XXX	XXX	XXX	\$	\$	\$	\$	%	%			
	XXX	XXX	XXX	XXX									
	XXX	XXX	XXX	XXX									
Total					\$	\$	\$	\$					
	XXX	XXX	XXX	XXX					%	%			

(a) Subset of column 1
 (b) Subset of column 3


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QUARTERLY STATEMENT INSTRUCTIONS — HEALTH AND TITLE

NOTES TO FINANCIAL STATEMENTS

The interim financial information shall include disclosures sufficient to make the information presented not misleading. It may be presumed that the users of the interim financial information have read or have access to the annual statement for the preceding period and that the adequacy of additional disclosure needed for a fair presentation, except in regard to material contingencies, may be determined in that context. Accordingly, footnote disclosure that would substantially duplicate the disclosure contained in the most recent annual statement or audited financial statements, such as a statement of significant accounting policies and practices, details of accounts that have not changed significantly in amount or composition since the end of the most recently completed fiscal year, may be omitted but the footnote number and annotation such as “no change” should be included. However, provide disclosure for annual Note 1A, 5D, 5E(3)b, 12A(6), 17B(2)b, 17B(4)a, 17B(4)b, 17C, 20, 21C and 25 in all quarters; and all other Notes where events subsequent to the end of the most recent fiscal year have occurred that have a material impact on the reporting entity. Disclosures shall encompass, for example, significant changes since the end of the period reported on the last annual statement in such items as statutory accounting principles and practices; estimates inherent in the preparation of financial statements; status of long term contracts; capitalization including significant new borrowings or modifications of existing financial arrangements; and the reporting entity resulting from business combinations or dispositions. Notwithstanding the above, where material noninsurance contingencies exist, disclosure of such matters shall be provided even though a significant change since year end may not have occurred. If the reporting entity has changed the accounting policies since the end of its preceding year, the changes shall be disclosed in the quarterly financial statements. Information should be reported for current year to date.

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21. Other Items

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C. Unusual Items and Restricted Assets Other Disclosures

Refer to SSAP No. 1, Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures:

(1) Unusual Items

Disclose interim activity of any other unusual items, (e.g., amounts not recorded in the financial statements that represent segregated funds held for others) from the prior statement.

(2) Restricted Assets

a. Restricted Assets (Including Pledged)

Disclose interim activity of any assets pledged to others as collateral or otherwise restricted (e.g., not under the exclusive control, assets subject to a put option contract, etc.) by the reporting entity. Provide the total gross amount of restricted assets (current interim statement, prior statement and change between statements), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) by the following categories:

1. Subject to contractual obligation for which liability is not shown
2. Collateral held under security lending agreements
3. Subject to repurchase agreements
4. Subject to reverse repurchase agreements
5. Subject to dollar repurchase agreements
6. Subject to dollar reverse repurchase agreements
7. Subject to tri party repurchase agreements
8. Placed under option contracts
9. Letter stock or securities restricted as to sale
10. On deposit with state or other regulatory
11. Pledged as collateral not captured in other categories
12. Other restricted assets
13. Total Restricted Assets

b. Detail of Assets Pledged as Collateral Not Captured in Other Categories

Disclose interim activity by the reporting entity for assets pledged as collateral not captured in other categories reported in aggregate in Note 21C(2)a above provide the total gross amount of restricted assets (current interim statement, prior statement and change between statements), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) with a narrative summary of each collateral agreement included in the aggregate number in Note 21C(2)a above. Contracts that share similar characteristics, such as reinsurance and derivatives, are to be reported in the aggregate.

e. Detail of Other Restricted Assets

Disclose interim activity by the reporting entity for other restricted assets reported in aggregate in Note 21C(2)a above provide the total gross amount of restricted assets (current interim statement, prior statement and change between statements), the total admitted of restricted assets and the percentage the restricted asset amount (gross and admitted) is of the reporting entity's total assets amount reported on Line 28 of the asset page (gross and admitted respectively) with a description of each the other restricted assets included in the aggregate number in Note 21C(2)a above. Contracts that share similar characteristics, such as reinsurance and derivatives, are to be reported in the aggregate.

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C. Unusual Items and Restricted Assets

(1) Unusual Items

Example 1:

The Dec. 31, 20X1 financial statement notes reported \$ _____ of cash deposits held in escrow that were not represented in the financial statements as of Dec. 31, 20X1 as they represent segregated funds held for others. In the quarter ending March 31, 20X2, these escrow cash deposits had increases of \$ _____, and settlements of \$ _____, resulting in an ending March 31, 20X2 balance of \$ _____. These fluctuations are consistent with the normal activity for the reporting entity.

Example 2:

The March 31, 20X2 financial statement notes reported \$ _____ of cash deposits held in escrow that were not represented in the financial statements as of March 31, 20X2 as they represent segregated funds held for others. In the quarter ending June 30, 20X2, these escrow cash deposits had increases of \$ _____, and settlements of \$ _____, resulting in a ending June 30, 20X2 balance of \$ _____. The increases to the escrow balances during the second quarter were significantly higher than usual as a result of a substantial increase in activity.

NOTE The above are just examples of disclosing one item. The reporting entity could have more than one item to disclose.

(2) Restricted Assets

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

a. Restricted Assets (Including Pledged)

	1	2	3	4	5	6
Restricted Asset Category	Total Gross Restricted Assets from Current Interim Statement	Total Gross Restricted Assets From Prior Statement	Increase/ (Decrease) (1 minus 2)	Total Current Statement Admitted Restricted Assets	Percentage Gross Restricted to Total Assets	Percentage Admitted Restricted to Total Admitted Assets
1. Subject to contractual obligation for which liability is not shown	\$	\$	\$	\$	%	%
2. Collateral held under security lending agreements						
3. Subject to repurchase agreements						
4. Subject to reverse repurchase agreements						
5. Subject to dollar repurchase agreements						
6. Subject to dollar reverse repurchase agreements						
7. Subject to tri-party repurchase agreements						
8. Placed under option contracts						
9. Letter stock or securities restricted as to sale						
10. On deposit with state or other regulatory						
11. Pledged as collateral not captured in other categories						
12. Other restricted assets						
13. Total Restricted Assets	\$	\$	\$	\$	%	%

b. Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	1	2	3	4	5	6
	Total Gross Restricted Assets from Current-Interim Statement	Total Gross Restricted Assets From Prior Statement	Increase/ (Decrease) (1 minus 2)	Total Current Statement Admitted Restricted Assets	Percentage Gross Restricted to Total Assets	Percentage Admitted Restricted to Total Admitted Assets
Other Restricted Assets						
	\$	\$	\$	\$	0%	0%
Total	\$	\$	\$	\$	0%	0%

c. Detail of Other Restricted Assets (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

	1	2	3	4	5	6
	Total Gross Restricted Assets from Current-Interim Statement	Total Gross Restricted Assets From Prior Statement	Increase/ (Decrease) (1 minus 2)	Total Current Statement Admitted Restricted Assets	Percentage Gross Restricted to Total Assets	Percentage Admitted Restricted to Total Admitted Assets
Collateral Agreement						
	\$	\$	\$	\$	0%	0%
Total	\$	\$	\$	\$	0%	0%


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