



National Association of Insurance Commissioners

COMMENTS SHOULD BE
SUBMITTED
ON OR BEFORE

November 5, 2009

Please Send Comments to:

Mary Caswell at mcaswell@naic.org

or

Calvin Ferguson at cferguso@naic.org

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

CONTACT PERSON: _____ TELEPHONE: _____ EMAIL ADDRESS: _____ ON BEHALF OF: _____ NAME: <u>Gloria G. Glover</u> TITLE: <u>Chief Financial Examiner</u> AFFILIATION: <u>Alaska Division of Insurance</u> ADDRESS: <u>550 W. 7th Avenue, Suite 1560</u> <u>Anchorage, AK 99501-3567</u>	DATE: <u>08/20/2009</u>	FOR NAIC USE ONLY
	Agenda Item # <u>2009-33BWG</u> Year <u>2011</u> Changes to Existing Reporting <input checked="" type="checkbox"/> [X] New Reporting Requirement <input type="checkbox"/> []	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT
	No Impact <input checked="" type="checkbox"/> [X] Modifies Required Disclosure <input type="checkbox"/> []	DISPOSITION
	<input type="checkbox"/> [] Rejected For Public Comment <input type="checkbox"/> [] Referred To Another NAIC Group <input checked="" type="checkbox"/> [X] Received For Public Comment <input type="checkbox"/> [] Adopted Date _____ <input type="checkbox"/> [] Rejected Date _____ <input type="checkbox"/> [] Deferred Date _____ <input type="checkbox"/> [] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

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

Anticipated Effective Date: First Quarter 2011

IDENTIFICATION OF ITEM(S) TO CHANGE

Add instruction to Schedule T, Details of Write-ins at Line 58 for Other Alien to clarify the reporting entity should list the jurisdiction (country) for the write-in line description and make wording of instruction consistent across statement type.

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

The purpose of this proposal is to clarify reporting entities should provide the specific jurisdiction (country) in the write-in line description. There have been instances where the description has been very broad listing geographic regions rather than individual jurisdictions.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: First Quarter 2011 should not be a problem

Other Comments:

** This section must be completed on all forms.

Revised 6/13/2009

ANNUAL STATEMENT INSTRUCTIONS – LIFE

SCHEDULE T – PREMIUMS AND ANNUITY CONSIDERATIONS

ALLOCATED BY STATES AND TERRITORIES

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Details of Write-ins Aggregated on Line 58 for Other Alien

List separately each other-alien jurisdiction for which there is no pre-printed line on Schedule T.

A comprehensive listing of alien jurisdictions by name of country is available at www.nationsonline.org/oneworld/countrycodes.htm.

Include summary of remaining write-ins for Line 58 from the Overflow page on the separate line indicated.

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ANNUAL STATEMENT INSTRUCTIONS – HEALTH

SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS

ALLOCATED BY STATES AND TERRITORIES

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Line 61 – Total (Direct Business)

The sum of Column 2, 3, 4, 5, 6 and 7, Line 61 should equal the Underwriting and Investment Exhibit, Part 1, Column 1, Line 12.

Details of Write-ins Aggregated at Line 58 for Other Alien

List separately each alien jurisdiction for which there is no pre-printed line on Schedule T.

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Include summary of remaining write-ins for Line 58 from the Overflow page on the separate line indicated.

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ANNUAL STATEMENT INSTRUCTIONS – PROPERTY

SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN

ALLOCATED BY STATES AND TERRITORIES

Line 58 – Aggregate Other Alien

Enter the total of the write-ins listed in Schedule Details of Write-ins Aggregated at Line 58 for Other Alien.

All U.S. business must be allocated by state regardless of license status.

Details of Write-ins Aggregated at Line 58 for Other Alien

List separately each alien jurisdiction for which there is no pre-printed line on Schedule T.

A comprehensive listing of alien jurisdictions by name of country is available at www.nationsonline.org/oneworld/countrycodes.htm.

Include summary of remaining write-ins for Line 58 from the Overflow page on the separate line indicated.

ANNUAL STATEMENT INSTRUCTIONS – FRATERNAL

SCHEDULE T – PREMIUMS AND ANNUITY CONSIDERATIONS

ALLOCATED BY STATES AND TERRITORIES

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

Details of Write-ins Aggregated at Line 58 for Other Alien

List separately ~~each other~~ alien jurisdiction for which there is no pre-printed line on Schedule T.

A comprehensive listing of alien jurisdictions by name of country is available at www.nationsonline.org/oneworld/countrycodes.htm.

Include summary of remaining write-ins for Line 58 from the Overflow page on the separate line indicated.

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

ANNUAL STATEMENT INSTRUCTIONS – TITLE

SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN

ALLOCATED BY STATES AND TERRITORIES

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

Details of Write-ins Aggregated at Line 58 For Other Alien

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QUARTERLY STATEMENT INSTRUCTIONS – LIFE

SCHEDULE T – PREMIUMS AND ANNUITY CONSIDERATIONS

CURRENT YEAR TO DATE – ALLOCATED BY STATES AND TERRITORIES

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Details of Write-ins Aggregated on Line 58 for Other Alien

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QUARTERLY STATEMENT INSTRUCTIONS – HEALTH

SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS

CURRENT YEAR TO DATE – ALLOCATED BY STATES AND TERRITORIES



Line 60 – Reporting Entity Contributions for Employee Benefit Plans

Report the reporting entity’s share of costs for employee benefit plans. Exclude any premiums paid by employees; these should be allocated to the states as above.

Details of Write-ins Aggregated at Line 58 for Other Alien

List separately each alien jurisdiction for which there is no pre-printed line on Schedule T.

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Include summary of remaining write-ins for Line 58 from the Overflow page on the separate line indicated.



QUARTERLY STATEMENT INSTRUCTIONS – PROPERTY

SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN

CURRENT YEAR TO DATE – ALLOCATED BY STATES AND TERRITORIES



Line 58 – Aggregate Other Alien

Enter the total of write-ins listed in schedule Details of Write-ins Aggregated at Line 58 for Other Alien.

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List separately each alien jurisdiction for which there is no pre-printed line on Schedule T.

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Include summary of remaining write-ins for Line 58 from the Overflow page on the separate line indicated.

QUARTERLY STATEMENT INSTRUCTIONS – FRATERNAL

SCHEDULE T – DISTRIBUTION OF BUSINESS BY STATES AND TERRITORIES

CURRENT YEAR TO DATE – ALLOCATED BY STATES AND TERRITORIES

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Details of Write-ins Aggregated at Line 58 for Other Alien

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QUARTERLY STATEMENT INSTRUCTIONS – TITLE

SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN

CURRENT YEAR TO DATE – ALLOCATED BY STATES AND TERRITORIES

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Include summary of remaining write-ins for Line 58 from the Overflow page on the separate line indicated.

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

CONTACT PERSON: _____ TELEPHONE: _____ EMAIL ADDRESS: _____ ON BEHALF OF: _____ NAME: <u>Kim Hudson</u> TITLE: _____ AFFILIATION: <u>California Department of Insurance</u> ADDRESS: <u>300 South Spring St.</u> <u>Los Angeles, CA 90013</u>	DATE: <u>08/20/2009</u>	FOR NAIC USE ONLY
	Agenda Item # <u>2009-34BWG</u> Year <u>2011</u> Changes to Existing Reporting <input checked="" type="checkbox"/> [X] New Reporting Requirement <input type="checkbox"/> []	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT
	No Impact <input checked="" type="checkbox"/> [X] Modifies Required Disclosure <input type="checkbox"/> []	DISPOSITION
	<input type="checkbox"/> [] Rejected For Public Comment <input type="checkbox"/> [] Referred To Another NAIC Group <input checked="" type="checkbox"/> [X] Received For Public Comment <input type="checkbox"/> [] Adopted Date _____ <input type="checkbox"/> [] Rejected Date _____ <input type="checkbox"/> [] Deferred Date _____ <input type="checkbox"/> [] Other (Specify) _____	

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| <input type="checkbox"/> [] Separate Accounts | <input checked="" type="checkbox"/> [X] Fraternal | <input checked="" type="checkbox"/> [X] Title |
| <input type="checkbox"/> [] Other Specify | | |

Anticipated Effective Date: Annual 2010 and First Quarter 2011

IDENTIFICATION OF ITEM(S) TO CHANGE

Add instruction to Line 24 of the asset page to include receivables for securities not received within 15 days of settlement date. Modify the exclude statement for Line 9 of the asset page to clarify exclusion of receivables for securities not received within 15 days of settlement date are to be excluded and nonadmitted.

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

The purpose of this proposal is to clarify where to report receivables for securities not received within 15 days of the settlement date in accordance with SSAP No. 21, Other Admitted Assets.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: Annual 2010 and First Quarter 2011 should not be a problem

Other Comments:

** This section must be completed on all forms.

ASSETS

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Line 9 – Receivables for Securities

Include: Amounts received within 15 days of the settlement date that are due from brokers when a security has been sold but the proceeds have not yet been received.

Exclude: ~~All other amounts~~ Receivables for securities not received within 15 days of the settlement date. These receivables are classified as other than invested assets and nonadmitted per SSAP No. 21—Other Admitted Assets.

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Details of Write-ins Aggregated at Line 24 for Other Than Invested Assets

List separately each category of assets (other than invested assets) for which there is no pre-printed line on Page 2.

Include: Equities and deposits in pools and associations.

COLI – Report the cash value of corporate owned life insurance, including amounts under split dollar plans.

Consideration paid for retroactive reinsurance contract(s). Refer to SSAP No. 62, Property and Casualty Reinsurance.

Other Receivables – Report any other reimbursement due the reporting entity.

Prepaid pension cost and the intangible asset resulting from recording an additional liability with a description of “prepaid pension cost” and “intangible pension asset,” respectively. See SSAP No. 89, Accounting for Pensions, A Replacement of SSAP No. 8, for guidance.

Receivables for securities not received within 15 days of the settlement date are classified as other than invested assets and nonadmitted per SSAP No. 21—Other Admitted Assets.

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p align="right">DATE: <u>08/20/2009</u></p> <p>CONTACT PERSON: <u>David Vacca (NAIC Staff)</u></p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Roger Peterson</u></p> <p>TITLE: <u>Chair of Financial Analysis Working Group (FAWG)</u></p> <p>AFFILIATION: <u>Wisconsin Office of Commissioner of Ins</u></p> <p>ADDRESS: <u>125 S. Webster St., GEF III – 2nd Fl</u> <u>Madison, WI 53702</u></p>	<p align="center">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2009-35BWG</u></p> <p>Year <u>2011</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p align="center">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <hr/> <p align="center">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[X] Received For Public Comment</p> <p>[] Adopted Date _____</p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
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| <input checked="" type="checkbox"/> INSTRUCTIONS | <input checked="" type="checkbox"/> CROSSCHECKS | |
| <input type="checkbox"/> Life and Accident & Health | <input checked="" type="checkbox"/> Property/Casualty | <input checked="" type="checkbox"/> Health |
| <input type="checkbox"/> Separate Accounts | <input type="checkbox"/> Fraternal | <input type="checkbox"/> Title |
| <input type="checkbox"/> Other Specify | | |

Anticipated Effective Date: First Quarter 2011

IDENTIFICATION OF ITEM(S) TO CHANGE

Add new annual statement line 17.4 to the Underwriting and Investment Exhibits, Exhibit of Premiums and Losses (state page), Five Year Historical, and Insurance Expense Exhibit of the property statement and the property supplement of the health statement for the reporting of director and officer business. Instructions for the Five Year Historical will also be modified to reflect the new line. Add definition for director and officer liability to the appendix.

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

The purpose of this proposal is to give regulators more information on Director and Officer insurance helping regulators in their analysis of the risk this coverage poses to insurers. This coverage has also been an area of interest to federal regulators recently.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: First Quarter 2011 should not be a problem

Other Comments:

**** This section must be completed on all forms.**

Revised 6/13/2009

QUARTERLY STATEMENT BLANK – PROPERTY

Annual Statement Line changes shown apply to the following quarterly schedules.

- PART 1 – LOSS EXPERIENCE
- PART 2 – DIRECT PREMIUMS WRITTEN

Lines of Business	
1.	Fire
2.	Allied lines
3.	Farmowners multiple peril
4.	Homeowners multiple peril
5.	Commercial multiple peril
6.	Mortgage guaranty
8.	Ocean marine
9.	Inland marine
10.	Financial guaranty
11.1.	Medical professional liability-occurrence
11.2.	Medical professional liability-claims made
12.	Earthquake
13.	Group accident and health
14.	Credit accident and health
15.	Other accident and health
16.	Workers' compensation
17.1.	Other liability occurrence
17.2.	Other liability-claims made
17.3.	Excess Workers' Compensation
17.4.	<u>Director and Officer</u>
18.1.	Products liability-occurrence
18.2.	Products liability-claims made
19.1, 19.2	Private passenger auto liability
19.3, 19.4	Commercial auto liability
21.	Auto physical damage
22.	Aircraft (all perils)
23.	Fidelity
24.	Surety
26.	Burglary and theft
27.	Boiler and machinery
28.	Credit
29.	International
30.	Warranty
31.	Reinsurance-Nonproportional Assumed Property
32.	Reinsurance-Nonproportional Assumed Liability
33.	Reinsurance-Nonproportional Assumed Financial Lines
34.	Aggregate write-ins for other lines of business
35. TOTALS
DETAILS OF WRITE-INS	
3401.
3402.
3403.
3498.	Sum. of remaining write-ins for Line 34 from overflow page...
3499.	Totals (Lines 3401 through 3403 plus 3498) (Line 34)

ANNUAL STATEMENT BLANK – PROPERTY

Annual Statement Line changes shown apply to the following Annual schedules.

UNDERWRITING AND INVESTMENT EXHIBIT

- PART 1 – PREMIUMS EARNED
- PART 1A – RECAPITULATION OF ALL PREMIUMS
- PART 1B – PREMIUMS WRITTEN
- PART 2 – LOSSES PAID AND INCURRED
- PART 2A – UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES

PREMIUMS ATTRIBUTED TO PROTECTED CELLS EXHIBIT

DRAFTING NOTE: Earned But Unbilled Premium examples for Underwriting and Investment Exhibit Part 1 and Part 1 A in the appendix will also be updated

Line of Business	
1.	Fire
2.	Allied lines
3.	Farmowners multiple peril
4.	Homeowners multiple peril
5.	Commercial multiple peril
6.	Mortgage guaranty
8.	Ocean marine
9.	Inland marine
10.	Financial guaranty
11.1	Medical professional liability—occurrence
11.2	Medical professional liability—claims-made
12.	Earthquake
13.	Group accident and health
14.	Credit accident and health (group and individual)
15.	Other accident and health
16.	Workers' compensation
17.1	Other liability—occurrence
17.2	Other liability—claims-made
17.3	Excess Workers' Compensation
17.4	<u>Director and Officer</u>
18.1	Products liability—occurrence
18.2	Products liability—claims-made
19.1,19.2	Private passenger auto liability
19.3,19.4	Commercial auto liability
21.	Auto physical damage
22.	Aircraft (all perils)
23.	Fidelity
24.	Surety
26.	Burglary and theft
27.	Boiler and machinery
28.	Credit
29.	International
30.	Warranty
31.	Reinsurance-Nonproportional Assumed Property
32.	Reinsurance-Nonproportional Assumed Liability
33.	Reinsurance-Nonproportional Assumed Financial Lines
34.	Aggregate write-ins for other lines of business
35.	TOTALS
DETAILS OF WRITE-INS	
3401.....	
3402.....	
3403.....	
3498.	Sum. of remaining write-ins for Line 34 from overflow page
3499.	Totals (Lines 3401 through 3403 plus 3498) (Line 34 above)

FIVE – YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e., 17.6.

Gross Premiums Written (Page 8, Part 1B, Cols. 1, 2 & 3)	
1.	Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, <u>17.4</u> , 18.1, 18.2, 19.1, 19.2 & 19.3, 19.4)....
2.	Property lines (Lines 1, 2, 9, 12, 21 & 26).....
3.	Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)
4.	All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34).....
5.	Nonproportional reinsurance lines (Lines 31, 32 & 33).....
6.	Total (Line 35)
Net Premiums Written (Page 8, Part 1B, Col. 6)	
7.	Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, <u>17.4</u> , 18.1, 18.2, 19.1, 19.2 & 19.3, 19.4)
8.	Property lines (Lines 1, 2, 9, 12, 21 & 26).....
9.	Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)
10.	All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 30 & 34).....
11.	Nonproportional reinsurance lines (Lines 31, 32 & 33).....
12.	Total (Line 35)
Statement of Income (Page 4)	
13.	Net underwriting gain (loss) (Line 8).....
14.	Net investment gain (loss) (Line 11).....
15.	Total other income (Line 15).....
16.	Dividends to policyholders (Line 17).....
17.	Federal and foreign income taxes incurred (Line 19)
18.	Net income (Line 20).....
Balance Sheet Lines (Pages 2 and 3)	
19.	Total admitted assets excluding protected cell business (Page 2, Line 24, Col. 3)
20.	Premiums and considerations (Page 2, Col. 3).....
20.1	In course of collection (Line 13.1).....
20.2	Deferred and not yet due (Line 13.2)
20.3	Accrued retrospective premiums (Line 13.3).....
21.	Total liabilities excluding protected cell business (Page 3, Line 24).....
22.	Losses (Page 3, Line 1)
23.	Loss adjustment expenses (Page 3, Line 3).....
24.	Unearned premiums (Page 3, Line 9).....
25.	Capital paid up (Page 3, Lines 28 & 29).....
26.	Surplus as regards policyholders (Page 3, Line 35).....
Cash Flow (Page 5)	
27.	Net cash from operations (Line 11)
Risk-Based Capital Analysis	
28.	Total adjusted capital
29.	Authorized control level risk-based capital
Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3) (Item divided by Page 2, Line 10, Col. 3) x 100.0	
30.	Bonds (Line 1).....
31.	Stocks (Lines 2.1 & 2.2).....
32.	Mortgage loans on real estate (Lines 3.1 and 3.2).....
33.	Real estate (Lines 4.1, 4.2 & 4.3).....
34.	Cash, cash equivalents and short-term investments (Line 5).....
35.	Contract loans (Line 6).....
36.	Other invested assets (Line 7)
37.	Receivables for securities (Line 8).....
38.	Aggregate write-ins for invested assets (Line 9).....
39.	Cash, cash equivalents and invested assets (Line 10)
Investments in Parent, Subsidiaries and Affiliates	
40.	Affiliated bonds, (Sch. D, Summary, Line 25, Col. 1).....
41.	Affiliated preferred stocks (Sch. D, Summary, Line 39, Col. 1).....
42.	Affiliated common stocks (Sch. D, Summary, Line 53, Col. 1)
43.	Affiliated short-term investments (subtotals included in Schedule DA, Part 2, Col. 5, Line 7).....
44.	Affiliated mortgage loans on real estate
45.	All other affiliated.....
46.	Total of above Lines 40 to 45
47.	Percentage of investments in parent, subsidiaries and affiliates to surplus as regards policyholders (Line 46 above divided by Page 3, Col. 1, Line 35 x 100.0).....

FIVE – YEAR HISTORICAL DATA
(Continued)

Capital and Surplus Accounts (Page 4)	
48.	Net unrealized capital gains (losses) (Line 24)
49.	Dividends to stockholders (Line 35)
50.	Change in surplus as regards policyholders for the year (Line 38)
Gross Losses Paid (Page 9, Part 2, Cols. 1 & 2)	
51.	Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, <u>17.4</u> , 18.1, 18.2, 19.1, 19.2 & 19.3 19.4)
52.	Property lines (Lines 1, 2, 9, 12, 21 & 26)
53.	Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)
54.	All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34)
55.	Nonproportional reinsurance lines (Lines 31, 32 & 33)
56.	Total (Line 35)
Net Losses Paid (Page 9, Part 2, Col. 4)	
57.	Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, <u>17.4</u> , 18.1, 18.2, 19.1, 19.2 & 19.3, 19.4)
58.	Property lines (Lines 1, 2, 9, 12, 21 & 26)
59.	Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)
60.	All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29 & 33)
61.	Nonproportional reinsurance lines (Lines 31, 32 & 33)
62.	Total (Line 35)
Operating Percentages (Page 4) (Item divided by Page 4, Line 1) x 100.0	
63.	Premiums earned (Line 1)
64.	Losses incurred (Line 2)
65.	Loss expenses incurred (Line 3)
66.	Other underwriting expenses incurred (Line 4)
67.	Net underwriting gain (loss) (Line 8)
Other Percentages	
68.	Other underwriting expenses to net premiums written (Page 4, Lines 4+5-15 divided by Page 8, Part 1B, Col. 6, Line 34 x 100.0)
69.	Losses and loss expenses incurred to premiums earned (Page 4, Lines 2+3 divided by Page 4, Line 1 x 100.0)
70.	Net premiums written to policyholders' surplus (Page 8, Part 1B, Col. 6, Line 34 divided by Page 3, Line 35, Col. 1 x 100.0)
One Year Loss Development (000 omitted)	
71.	Development in estimated losses and loss expenses incurred prior to current year (Schedule P, Part 2-Summary, Line 12, Col. 11)
72.	Percent of development of losses and loss expenses incurred to policyholders' surplus of prior year end (Line 71 above divided by Page 4, Line 21, Col. 1 x 100.0)
Two Year Loss Development (000 omitted)	
73.	Development in estimated losses and loss expenses incurred 2 years before the current year and prior year (Schedule P, Part 2-Summary, Line 12, Col. 12)
74.	Percent of development of losses and loss expenses incurred to reported policyholders' surplus of second prior year end (Line 73 above divided by Page 4, Line 21, Col. 2 x 100.0)

ANNUAL STATEMENT BLANK – PROPERTY & HEALTH (P&C SUPPLEMENT)

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

Line of Business	
1.	Fire
2.1.	Allied lines
2.2.	Multiple peril crop
2.3.	Federal flood
3.	Farmowners multiple peril
4.	Homeowners multiple peril
5.1	Commercial multiple peril (non-liability portion)
5.2	Commercial multiple peril (liability portion)
6.	Mortgage guaranty
8.	Ocean marine
9.	Inland marine
10.	Financial guaranty
11.	Medical professional liability
12.	Earthquake
13.	Group accident and health (b)
14.	Credit A & H (group and individual)
15.1	Collectively renewable A & H (b)
15.2	Non-cancelable A & H (b)
15.3	Guaranteed renewable A & H (b)
15.4	Non-renewable for stated reasons only (b)
15.5	Other accident only
15.6	Medicare Title XVIII exempt from state taxes or fees
15.7	All other A & H (b)
15.8	Federal employees health benefits program premium (b)
16.	Workers' compensation
17.1	Other liability –occurrence
17.2	Other liability – claims-made
17.3	Excess Workers' Compensation
17.4	<u>Director and Officer</u>
18.	Products liability
19.1	Private passenger auto no-fault (personal injury protection)
19.2	Other private passenger auto liability
19.3	Commercial auto no-fault (personal injury protection)
19.4	Other commercial auto liability
21.1	Private passenger auto physical damage
21.2	Commercial auto physical damage
22.	Aircraft (all perils)
23.	Fidelity
24.	Surety
26.	Burglary and theft
27.	Boiler and machinery
28.	Credit
30.	Warranty
34.	Aggregate write-ins for other lines of business
35.	TOTALS (a)
DETAILS OF WRITE-INS	
3401.	
3402.	
3403.	
3498.	Summary of remaining write-ins for Line 34 from overflow page
3499.	Totals (Lines 3401 through 3403 plus 3498) (Line 34 above)

INSURANCE EXPENSE EXHIBIT:

- PART II – ALLOCATION TO LINES OF BUSINESS NET OF REINSURANCE

1.	Fire
2.1	Allied Lines
2.2	Multiple Peril Crop
2.3	Federal Flood
3.	Farmowners Multiple Peril
4.	Homeowners Multiple Peril
5.1	Commercial Multiple Peril (Non-Liability Portion)
5.2	Commercial Multiple Peril (Liability Portion)
6.	Mortgage Guaranty
8.	Ocean Marine
9.	Inland Marine
10.	Financial Guaranty
11.	Medical Professional Liability
12.	Earthquake
13.	Group A&H (See Interrogatory 1)
14.	Credit A&H
15.	Other A&H (See Interrogatory 1)
16.	Workers' Compensation
17.1	Other Liability – occurrence
17.2	Other liability – claims-made
17.3	Excess Workers' Compensation
17.4	<u>Director and Officer</u>
18.	Products Liability
19.1,	19.2 Private Passenger Auto Liability
19.3,	19.4 Commercial Auto Liability
21.1	Private Passenger Auto Physical Damage
21.2	Commercial Auto Physical Damage
22.	Aircraft (all perils)
23.	Fidelity
24.	Surety
26.	Burglary and Theft
27.	Boiler and Machinery
28.	Credit
29.	International
30.	Warranty
31, 32, 33.	Reinsurance-Nonproportional Assumed
34.	Aggregate write-ins for Other Lines of Business
35.	TOTAL (Lines 1 through 34)
DETAILS OF WRITE-INS	
3401.
3402.
3403.
3498.	Summary of remaining write-ins for Line 34 from overflow page
3499.	TOTALS (Lines 3401 thru 3403 plus 3498 (Line 34 above))

INSURANCE EXPENSE EXHIBIT:

• PART III – ALLOCATION TO LINES OF DIRECT BUSINESS WRITTEN

1.	Fire
2.1	Allied Lines
2.2	Multiple Peril Crop
2.3	Federal Flood
3.	Farmowners Multiple Peril
4.	Homeowners Multiple Peril
5.1	Commercial Multiple Peril (Non-Liability Portion)
5.2	Commercial Multiple Peril (Liability Portion)
6.	Mortgage Guaranty
8.	Ocean Marine
9.	Inland Marine
10.	Financial Guaranty
11.	Medical Professional Liability
12.	Earthquake
13.	Group A&H (See Interrogatory 1)
14.	Credit A&H
15.	Other A&H (See Interrogatory 1)
16.	Workers' Compensation
17.1	Other Liability – occurrence
17.2	Other liability – claims-made
17.3	Excess Workers' Compensation
17.4	<u>Director and Officer</u>
18.	Products Liability
19.1,	19.2 Private Passenger Auto Liability
19.3,	19.4 Commercial Auto Liability
21.1	Private Passenger Auto Physical Damage
21.2	Commercial Auto Physical Damage
22.	Aircraft (all perils)
23.	Fidelity
24.	Surety
26.	Burglary and Theft
27.	Boiler and Machinery
28.	Credit
29.	International
30.	Warranty
34.	Aggregate write-ins for Other Lines of Business
35.	TOTALS (Lines 1 through 34)
DETAILS OF WRITE-INS	
3401.	
3402.	
3403.	
3498.	Summary of remaining write-ins for Line 34 from overflow page
3499.	TOTALS (Lines 3401 thru 3403 plus 3498) (Line 34 above)

ANNUAL STATEMENT INSTRUCTIONS – PROPERTY

FIVE-YEAR HISTORICAL DATA



Detail Eliminated To Conserve Space

Gross Premiums Written

Current year and prior – Page 8, Part 1B, Columns 1, 2 & 3
Line 1 – Liability Lines
Current year and prior – Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 17.4 18.1, 18.2, 19.1, 19.2, 19.3 & 19.4



Detail Eliminated To Conserve Space

Net Premiums Written

Current year and prior – Page 8, Part 1B, Column 6
Line 7 – Liability Lines
Current year and prior – Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 17.4 18.1, 18.2, 19.1, 19.2, 19.3 & 19.4



Detail Eliminated To Conserve Space

Gross Losses Paid

Current year and prior – Page 9, Part 2, Columns 1 & 2
Line 51 – Liability Lines
Current year and prior – Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 17.4 18.1, 18.2, 19.1, 19.2, 19.3 & 19.4



Detail Eliminated To Conserve Space

Net Losses Paid

Current year and prior – Page 9, Part 2, Column 4
Line 57 – Liability Lines
Current year and prior – Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 17.4 18.1, 18.2, 19.1, 19.2, 19.3 & 19.4



Detail Eliminated To Conserve Space

APPENDIX

PROPERTY AND CASUALTY LINES OF BUSINESS



Line 17 – Other Liability

Insurance coverage protecting the insured against legal liability resulting from negligence, carelessness, or a failure to act causing property damage or personal injury to others. Typically, coverages include construction and alteration liability; contingent liability; contractual liability; elevators and escalators liability; errors and omissions liability, environmental pollution liability; excess stop loss, excess over insured or self-insured amounts and umbrella liability; liquor liability; personal injury liability; premises and operations liability; completed operations liability, nonmedical professional liability, etc. Also includes indemnification coverage provided to self-insured employers on an excess of loss basis (excess workers' compensation).



Director and Officer Liability

Coverage when a director or officer of a company commits a negligent act or omission, or misstatement or misleading statement, and a successful suit is brought against the company as a result. The policy provides coverage for directors' and officers' liability exposure if they are sued as individuals.

Errors and Omissions Liability
Professional Liability other than Medical

Premiums attributable to policies covering the liability of a professional or quasi professional insured to persons who have incurred bodily injury or property damage, or who have sustained any loss from omissions arising from the performance of services for others, errors in judgment, breaches of duty, or negligent or wrongful acts in business conduct.



W:\QA\BlanksProposals\2009-35BWG.doc

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p align="right">DATE: <u>08/20/2009</u></p> <p>CONTACT PERSON: <u>David Vacca (NAIC Staff)</u></p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: _____</p> <p>TITLE: _____</p> <p>AFFILIATION: _____</p> <p>ADDRESS: _____</p>	<p align="center">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2009-36BWG</u></p> <p>Year <u>2011</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p align="center">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <hr/> <p align="center">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[X] Received For Public Comment</p> <p>[] Adopted Date _____</p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
---	---

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input checked="" type="checkbox"/> QUARTERLY STATEMENT | <input checked="" type="checkbox"/> BLANK |
| <input checked="" type="checkbox"/> INSTRUCTIONS | <input type="checkbox"/> CROSSCHECKS | |
| <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: First Quarter 2011

IDENTIFICATION OF ITEM(S) TO CHANGE

Add line categories to Schedule S to group separately U.S. and Non-U.S. insurers reported in the schedule. Modify the instruction for the Location column to indicate the use of postal code in the column to indicate domiciliary jurisdiction and change the column description from Location to Domiciliary Jurisdiction. Changing property and title Schedule F Location Column description to be consistent with life, health and fraternal and their respective annual statement schedules.

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

The purpose of this proposal is to make available information on U.S. versus Non-U.S. reinsurance to regulators and bring consistency with property and title statements.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: First Quarter 2011 should not be a problem

Other Comments:

** This section must be completed on all forms.

ANNUAL STATEMENT INSTRUCTIONS – LIFE, HEALTH AND FRATERNAL

SCHEDULE S – PART 1 – SECTION 1

REINSURANCE ASSUMED LIFE INSURANCE, ANNUITIES, DEPOSIT FUNDS AND OTHER LIABILITIES WITHOUT LIFE OR DISABILITY CONTINGENCIES, AND RELATED BENEFITS LISTED BY REINSURED COMPANY AS OF DECEMBER 31, CURRENT YEAR

This section should include data on all reinsurance assumed for life insurance, annuities, deposit fund and other liabilities without life or disability contingencies, and related benefits by reinsured company as of December 31, current year.

If an insurer 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 line and number:

<u>Group or Category</u>	<u>Line Number</u>
<u>General Account</u>	
<u>Affiliates</u>	
U.S. Affiliates	0199999
Non-U.S. Affiliates	0299999
Total Affiliates	0399999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates	0499999
Non-U.S. Non-Affiliates	0599999
Total Non-Affiliates	0699999
Total General Account	0799999
<u>Separate Accounts</u>	
<u>Affiliates</u>	
U.S. Affiliates	0899999
Non-U.S. Affiliates	0999999
Total Affiliates	1099999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates	1199999
Non-U.S. Non-Affiliates	1299999
Total Non-Affiliates	1399999
Total Separate Accounts	1499999
Total U.S. (Sum of 0199999, 0499999, 0899999 and 1199999)	1599999
Total Non-U.S. (Sum of 0299999, 0599999, 0999999 and 1299999)	1699999
Total (Sum of 0799999 and 1499999)	1799999
General Account, Affiliates	0199999
General Account, Non-Affiliates	0299999
Total General Account	0399999
Separate Accounts, Affiliates	0499999
Separate Accounts, Non-Affiliates	0599999
Total Separate Accounts	0699999
Total	0799999

Column 5 – Domiciliary Jurisdiction~~Location~~

Report the two-character postal code abbreviation for the domiciliary jurisdiction. A comprehensive listing of postal code abbreviations for foreign countries is available at www.nationsonline.org/oneworld/countrycodes.htm.

If a reinsurer has merged with another entity, report the domiciliary jurisdiction of the surviving entity.

Show also domiciliary state or country.



Detail Eliminated To Conserve Space



SCHEDULE S – PART 1 – SECTION 2

**REINSURANCE ASSUMED ACCIDENT AND HEALTH INSURANCE LISTED BY REINSURED COMPANY
AS OF DECEMBER 31, CURRENT YEAR**

If an insurer 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 line and number:

<u>Group or Category</u>	<u>Line Number</u>
<u>Affiliates</u>	
U.S. Affiliates.....	0199999
Non-U.S. Affiliates.....	0299999
Total Affiliates.....	0399999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates.....	0499999
Non-U.S. Non-Affiliates.....	0599999
Total Non-Affiliates.....	0699999
Total U.S. (Sum of 0199999 and 0499999).....	0799999
Total Non-U.S. (Sum of 0299999 and 0599999).....	0899999
Total (Sum of 0399999 and 0699999).....	0999999
Totals, Affiliates.....	0199999
Totals, Non Affiliates.....	0299999
Totals.....	0399999

Column 5 – Domiciliary Jurisdiction~~Location~~

Report the two-character postal code abbreviation for the domiciliary jurisdiction. A comprehensive listing of postal code abbreviations for foreign countries is available at www.nationsonline.org/oneworld/countrycodes.htm.

If a reinsurer has merged with another entity, report the domiciliary jurisdiction of the surviving entity.

Show also domiciliary state or country.



Detail Eliminated To Conserve Space



SCHEDULE S – PART 2

**REINSURANCE RECOVERABLE ON PAID AND UNPAID LOSSES LISTED BY REINSURING COMPANY
AS OF DECEMBER 31, CURRENT YEAR**

If an insurer 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 line and number:

Group or Category	Line Number
<u>Life and Annuity</u>	
<u>Affiliates</u>	
U.S. Affiliates	0199999
Non-U.S. Affiliates	0299999
Total Affiliates	0399999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates	0499999
Non-U.S. Non-Affiliates	0599999
Total Non-Affiliates	0699999
Total Life and Annuity	0799999
<u>Accident and Health</u>	
<u>Affiliates</u>	
U.S. Affiliates	0899999
Non-U.S. Affiliates	0999999
Total Affiliates	1099999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates	1199999
Non-U.S. Non-Affiliates	1299999
Total Non-Affiliates	1399999
Total Accident and Health	1499999
Total U.S. (Sum of 0199999, 0499999, 0899999 and 1199999)	1599999
Total Non-U.S. (Sum of 0299999, 0599999, 0999999 and 1299999)	1699999
Total (Sum of 0799999 and 1499999)	1799999
Life and Annuity, Totals, Affiliates	0199999
Life and Annuity, Totals, Non Affiliates	0299999
Life and Annuity, Totals	0399999
Accident and Health, Totals, Affiliates	0499999
Accident and Health, Totals, Non Affiliates	0599999
Accident and Health, Totals	0699999
Life and Annuity and Accident and Health, Totals	0799999

Column 5 – Domiciliary Jurisdiction~~Location~~

Report the two-character postal code abbreviation for the domiciliary jurisdiction. A comprehensive listing of postal code abbreviations for foreign countries is available at www.nationsonline.org/oneworld/countrycodes.htm.

If a reinsurer has merged with another entity, report the domiciliary jurisdiction of the surviving entity.

Show also, ~~domiciliary state or country.~~

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

SCHEDULE S – PART 3 – SECTION 1

**REINSURANCE CEDED LIFE INSURANCE, ANNUITIES, DEPOSIT FUNDS AND OTHER LIABILITIES
WITHOUT LIFE OR DISABILITY CONTINGENCIES, AND RELATED BENEFITS LISTED BY REINSURING
COMPANY AS OF DECEMBER 31, CURRENT YEAR**

NOTE: This schedule is to include Exhibit 7 cessions. Include actual reinsurance ceded on group cases but exclude jointly underwritten group contracts.

If an insurer 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 line and number:

<u>Group or Category</u>	<u>Line Number</u>
<u>General Account</u>	
<u>Authorized</u>	
<u>Affiliates</u>	
U.S. Affiliates	0199999
Non-U.S. Affiliates	0299999
Total Authorized Affiliates	0399999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates	0499999
Non-U.S. Non-Affiliates	0599999
Total Authorized Non-Affiliates	0699999
Total General Account Authorized	0799999
<u>Unauthorized</u>	
<u>Affiliates</u>	
U.S. Affiliates	0899999
Non-U.S. Affiliates	0999999
Total Unauthorized Affiliates	1099999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates	1199999
Non-U.S. Non-Affiliates	1299999
Total Unauthorized Non-Affiliates	1399999
Total General Account Unauthorized	1499999
Total General Account Authorized and Unauthorized	1599999

Separate Accounts

Authorized

Affiliates

U.S. Affiliates	1699999
Non-U.S. Affiliates	1799999
<u>Total Authorized Affiliates</u>	<u>1899999</u>

Non-Affiliates

U.S. Non-Affiliates	1999999
Non-U.S. Non-Affiliates	2099999
<u>Total Authorized Non-Affiliates</u>	<u>2199999</u>

<u>Total Separate Accounts Authorized</u>	<u>2299999</u>
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Unauthorized

Affiliates

U.S. Affiliates	2399999
Non-U.S. Affiliates	2499999
<u>Total Unauthorized Affiliates</u>	<u>2599999</u>

Non-Affiliates

U.S. Non-Affiliates	2699999
Non-U.S. Non-Affiliates	2799999
<u>Total Unauthorized Non-Affiliates</u>	<u>2899999</u>

<u>Total Separate Accounts Unauthorized</u>	<u>2999999</u>
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<u>Total Separate Accounts Authorized and Unauthorized</u>	<u>3099999</u>
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<u>Total U.S. (Sum of 0199999, 0499999, 0899999, 1199999, 1699999, 1999999, 2399999 and 2699999)</u>	<u>3199999</u>
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<u>Total Non-U.S. (Sum of 0299999, 0599999, 0999999, 1299999, 1799999, 2099999, 2499999 and 2799999)</u>	<u>3299999</u>
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<u>Total (Sum of 1599999 and 3099999)</u>	<u>3399999</u>
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<u>Total Authorized General Account — Affiliates</u>	<u>0199999</u>
<u>Total Authorized General Account — Non Affiliates</u>	<u>0299999</u>
<u>Total Authorized General Account</u>	<u>0399999</u>

<u>Total Unauthorized General Account — Affiliates</u>	<u>0499999</u>
<u>Total Unauthorized General Account — Non Affiliates</u>	<u>0599999</u>
<u>Total Unauthorized General Account</u>	<u>0699999</u>

<u>Total Authorized and Unauthorized General Account</u>	<u>0799999</u>
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<u>Separate Accounts Authorized — Affiliates</u>	<u>0899999</u>
<u>Separate Accounts Authorized — Non Affiliates</u>	<u>0999999</u>
<u>Separate Accounts Authorized</u>	<u>1099999</u>

<u>Separate Accounts Unauthorized — Affiliates</u>	<u>1199999</u>
<u>Separate Accounts Unauthorized — Non Affiliates</u>	<u>1299999</u>
<u>Separate Accounts Unauthorized</u>	<u>1399999</u>

<u>Total Authorized and Unauthorized Separate Accounts</u>	<u>1499999</u>
--	----------------

<u>Totals</u>	<u>1599999</u>
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Column 5 – Domiciliary Jurisdiction~~Location~~

Report the two-character postal code abbreviation for the domiciliary jurisdiction. A comprehensive listing of postal code abbreviations for foreign countries is available at www.nationsonline.org/oneworld/countrycodes.htm.

If a reinsurer has merged with another entity, report the domiciliary jurisdiction of the surviving entity.

Show also, ~~domiciliary state or country.~~

Detail Eliminated To Conserve Space

SCHEDULE S – PART 3 – SECTION 2

**REINSURANCE CEDED ACCIDENT AND HEALTH INSURANCE LISTED BY REINSURING COMPANY
AS OF DECEMBER 31, CURRENT YEAR**

Include actual reinsurance ceded on group cases but exclude jointly underwritten group contracts.

If an insurer 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 line and number:

<u>Group or Category</u>	<u>Line Number</u>
<u>General Account</u>	
<u>Authorized</u>	
<u>Affiliates</u>	
U.S. Affiliates	0199999
Non-U.S. Affiliates	0299999
Total Authorized Affiliates	0399999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates	0499999
Non-U.S. Non-Affiliates	0599999
Total Authorized Non-Affiliates	0699999
Total General Account Authorized	0799999
<u>Unauthorized</u>	
<u>Affiliates</u>	
U.S. Affiliates	0899999
Non-U.S. Affiliates	0999999
Total Unauthorized Affiliates	1099999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates	1199999
Non-U.S. Non-Affiliates	1299999
Total Unauthorized Non-Affiliates	1399999
Total General Account Unauthorized	1499999
Total General Account Authorized and Unauthorized	1599999

Separate Accounts

Authorized

Affiliates

U.S. Affiliates	1699999
Non-U.S. Affiliates	1799999
Total Authorized Affiliates	1899999

Non-Affiliates

U.S. Non-Affiliates	1999999
Non-U.S. Non-Affiliates	2099999
Total Authorized Non-Affiliates	2199999

Total Separate Accounts Authorized	2299999
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Unauthorized

Affiliates

U.S. Affiliates	2399999
Non-U.S. Affiliates	2499999
Total Unauthorized Affiliates	2599999

Non-Affiliates

U.S. Non-Affiliates	2699999
Non-U.S. Non-Affiliates	2799999
Total Unauthorized Non-Affiliates	2899999

Total Separate Accounts Unauthorized	2999999
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Total Separate Accounts Authorized and Unauthorized	3099999
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Total U.S. (Sum of 0199999, 0499999, 0899999, 1199999, 1699999, 1999999, 2399999 and 2699999)	3199999
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Total Non-U.S. (Sum of 0299999, 0599999, 0999999, 1299999, 1799999, 2099999, 2499999 and 2799999)	3299999
---	---------

Total (Sum of 1599999 and 3099999)	3399999
--	---------

Total Authorized General Account — Affiliates	0199999
---	---------

Total Authorized General Account — Non Affiliates	0299999
---	---------

Total Authorized General Account	0399999
--	---------

Total Unauthorized General Account — Affiliates	0499999
---	---------

Total Unauthorized General Account — Non Affiliates	0599999
---	---------

Total Unauthorized General Account	0699999
--	---------

Total Authorized and Unauthorized General Account	0799999
---	---------

Separate Accounts Authorized — Affiliates	0899999
---	---------

Separate Accounts Authorized — Non Affiliates	0999999
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Separate Accounts Authorized	1099999
------------------------------------	---------

Separate Accounts Unauthorized — Affiliates	1199999
---	---------

Separate Accounts Unauthorized — Non Affiliates	1299999
---	---------

Separate Accounts Unauthorized	1399999
--------------------------------------	---------

Total Authorized and Unauthorized Separate Accounts	1499999
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Totals	1599999
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Column 5 – Domiciliary Jurisdiction~~Location~~

Report the two-character postal code abbreviation for the domiciliary jurisdiction. A comprehensive listing of postal code abbreviations for foreign countries is available at www.nationsonline.org/oneworld/countrycodes.htm.

If a reinsurer has merged with another entity, report the domiciliary jurisdiction of the surviving entity.

Show also, domiciliary state or country.

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

SCHEDULE S – PART 4

REINSURANCE CEDED TO UNAUTHORIZED COMPANIES

Contains data on life and accident and health insurance in force that is reinsured with companies not authorized in the state of domicile of the reporting insurance company. The purpose of this schedule is to display reinsurance ceded data used in the development of the liability for reinsurance in unauthorized companies. This liability serves to offset those assets and liability reductions that reflect the result of reinsurance ceded with unauthorized companies.

NOTE: This schedule includes Exhibit 7 cessions.

Securities held on deposit or held in a trust account should be valued at their fair market value. NAIC published market values must be used when available.

Letters of credit and trust agreements are not to be included in assets or liabilities on Pages 2 or 3 or supporting pages and exhibits.

If an insurer 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 line and number:

<u>Group or Category</u>	<u>Line Number</u>
<u>General Account</u>	
<u>Life and Annuity</u>	
<u>Affiliates</u>	
U.S. Affiliates	0199999
Non-U.S. Affiliates	0299999
Total Affiliates	0399999
<u>Non-Affiliates</u>	
U.S. Non-Affiliates	0499999
Non-U.S. Non-Affiliates	0599999
Total Non-Affiliates	0699999
Total Life and Annuity	0799999

Accident and Health

Affiliates

U.S. Affiliates	0899999
Non-U.S. Affiliates	0999999
Total Affiliates	1099999

Non-Affiliates

U.S. Non-Affiliates	1199999
Non-U.S. Non-Affiliates	1299999
Total Non-Affiliates	1399999

Total Accident and Health	1499999
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Total General Account	1599999
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Separate Accounts

Affiliates

U.S. Affiliates	1699999
Non-U.S. Affiliates	1799999
Total Separate Accounts Affiliates	1899999

Non-Affiliates

U.S. Non-Affiliates	1999999
Non-U.S. Non-Affiliates	2099999
Total Separate Accounts Non-Affiliates	2199999

Total Separate Accounts	2299999
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Total U.S. (Sum of 0199999, 0499999, 0899999, 1199999, 1699999 and 1999999)	2399999
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Total Non-U.S. (Sum of 0299999, 0599999, 0999999, 1299999, 1799999 and 2099999)	2499999
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Total (Sum of 1599999 and 2299999)	2599999
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General Account Life and Annuity — Affiliates	0199999
General Account Life and Annuity — Non Affiliates	0299999
General Account Total Life and Annuity	0399999

General Account Accident and Health — Affiliates	0499999
General Account Accident and Health — Non Affiliates	0599999
General Account Total Accident and Health	0699999

Total General Account	0799999
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Separate Accounts — Affiliates	0899999
Separate Accounts — Non Affiliates	0999999
Total Separate Accounts	1099999

Total (General Account & Separate Accounts combined)	1199999
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Detail Eliminated To Conserve Space

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QUARTERLY STATEMENT INSTRUCTIONS – LIFE, HEALTH AND FRATERNAL

SCHEDULE S – CEDED REINSURANCE

SHOWING ALL NEW REINSURANCE TREATIES – CURRENT YEAR TO DATE



Column 5 – Domiciliary Jurisdiction~~Location~~

For each domestic reinsurer or U.S. branch listed, this column should be completed with the domiciliary jurisdiction – city and state. For alien reinsurers, this column should be completed with the country where the alien is domiciled.

Report the two-character postal code abbreviation for the domiciliary jurisdiction. A comprehensive listing of postal code abbreviations for foreign countries is available at www.nationsonline.org/oneworld/countrycodes.htm.

If a reinsurer has merged with another entity, report the domiciliary jurisdiction of the surviving entity.



QUARTERLY STATEMENT BLANK – PROPERTY AND TITLE

SCHEDULE F – CEDED REINSURANCE

SHOWING ALL NEW REINSURERS – CURRENT YEAR TO DATE



Column 4 – Domiciliary Jurisdiction~~Location~~

For each domestic reinsurer or U.S. branch listed, the column should be completed with the domiciliary jurisdiction – city and state. For alien reinsurers, the column should be completed with the country where the alien is domiciled.



ANNUAL STATEMENT BLANK – LIFE, HEALTH AND FRATERNAL

SCHEDULE S – PART 1 – SECTION 1

Reinsurance Assumed Life Insurance, Annuities, Deposit Funds and Other Liabilities
Without Life or Disability Contingencies, and Related Benefits Listed by Reinsured Company as of December 31, Current Year

1	2	3	4	5	6	7	8	9	10	11	12
NAIC Company Code	Federal ID Number	Effective Date	Name of Reinsured	Domiciliary Jurisdiction Location	Type of Reinsurance Assumed	Amount of In Force at End of Year	Reserve	Premiums	Reinsurance Payable on Paid and Unpaid Losses	Modified Coinsurance Reserve	Funds Withheld Under Coinsurance
Detail Eliminated To Conserve Space											

SCHEDULE S – PART 1 – SECTION 2

Reinsurance Assumed Accident and Health Insurance Listed by Reinsured Company as of December 31, Current Year

1	2	3	4	5	6	7	8	9	10	11	12
NAIC Company Code	Federal ID Number	Effective Date	Name of Reinsured	Domiciliary Jurisdiction Location	Type of Reinsurance Assumed	Premiums	Unearned Premiums	Reserve Liability Other Than For Unearned Premiums	Reinsurance Payable on Paid and Unpaid Losses	Modified Coinsurance Reserve	Funds Withheld Under Coinsurance
Detail Eliminated To Conserve Space											

SCHEDULE S – PART 2

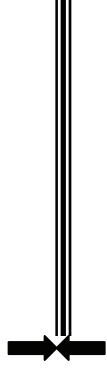
Reinsurance Recoverable on Paid and Unpaid Losses Listed by Reinsuring Company as of December 31, Current Year

1	2	3	4	5	6	7
NAIC Company Code	Federal ID Number	Effective Date	Name of Company	Domiciliary Jurisdiction Location	Paid Losses	Unpaid Losses
Detail Eliminated To Conserve Space						

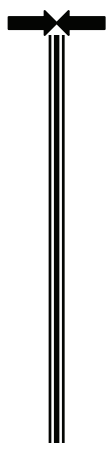
SCHEDULE S – PART 3 – SECTION 1

Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities
Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 Federal ID Number	3 Effective Date	4 Name of Company	5 Domiciliary Jurisdiction Location	6 Type of Reinsurance Ceded	7 Amount in Force at End of Year	8 Reserve Credit Taken		10 Premiums	11 Outstanding Surplus Relief		13 Modified Coinsurance Reserve	14 Funds Withheld Under Coinsurance
							9 Current Year	9 Prior Year		11 Current Year	12 Prior Year		



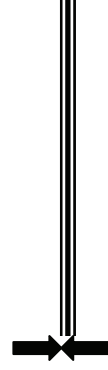
Detail Eliminated To Conserve Space



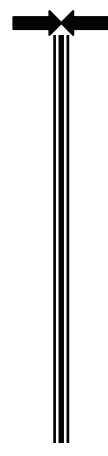
SCHEDULE S – PART 3 – SECTION 2

Reinsurance Ceded Accident and Health Insurance Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 Federal ID Number	3 Effective Date	4 Name of Company	5 Domiciliary Jurisdiction Location	6 Type	7 Premiums	8 Unearned Premiums (Estimated)	9 Reserve Credit Taken Other than for Unearned Premiums	10 Outstanding Surplus Relief		12 Modified Coinsurance Reserve	13 Funds Withheld Under Coinsurance
									10 Current Year	11 Prior Year		



Detail Eliminated To Conserve Space



QUARTERLY STATEMENT BLANK – LIFE, HEALTH AND FRATERNAL

SCHEDULE S – CEDED REINSURANCE

Showing All New Reinsurance Treaties – Current Year to Date

1 NAIC Company Code	2 Federal ID Number	3 Effective Date	4 Name of Reinsurer	5 Domiciliary Jurisdiction Location	6 Type of Reinsurance Ceded	7 Is Insurer Authorized? (Yes or No)
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QUARTERLY STATEMENT BLANK – PROPERTY AND TITLE

SCHEDULE F – CEDED REINSURANCE
Showing All New Reinsurers—Current Year to Date

1 NAIC Company Code	2 Federal ID Number	3 Name of Reinsurer	4 <u>Domiciliary Jurisdiction</u> Location	5 Is Insurer Authorized? (Yes or No)
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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

CONTACT PERSON: _____ ON BEHALF OF: _____ NAME: <u>Joseph Fritsch</u> TITLE: <u>Chair SAPWG</u> AFFILIATION: <u>New York Department of Insurance</u> ADDRESS: <u>25 Beaver St.</u> <u>New York, NY 10004-2319</u> TELEPHONE: _____	DATE: <u>08/21/2009</u>	FOR NAIC USE ONLY
	Agenda Item # <u>2009-37BWG</u> Year <u>2010</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 [] Rejected [] Deferred [] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

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

Anticipated Effective Date: Annual 2010 reporting and guidance for Annual 2009

IDENTIFICATION OF ITEM(S) TO CHANGE

Modify instruction for IMR (Interest Maintenance Reserve) Line 2 and AVR (Asset Valuation Reserve) Line 2 with language for other than temporary impairments.

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

This proposal modifies the instructions for IMR and AVR related to the adoption of SSAP No. 43 *Revised—Loan-backed and Structured Securities* which superseded the recently adopted SSAP No. 98—*Treatment of Cash Flows When Quantifying Changes in Valuation and Impairments, an Amendment of SSAP No. 43—Loan-backed and Structured Securities*. This proposal amends guidance recently adopted by proposal 2009-14 BWG.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: Annual 2010 and guidance for annual 2009 should not be a problem

Other Comments:

** This section must be completed on all forms.

ANNUAL STATEMENT INSTRUCTIONS – LIFE & FRATERNAL

INTEREST MAINTENANCE RESERVE

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

Line 2 – Current Year’s Realized Pre-tax Capital Gains/(Losses) of \$_____ Transferred into the Reserve Net of Taxes of \$_____

Include interest-rate related realized capital gains/(losses), net of capital gains tax thereon. All realized capital gains/(losses) transferred to the IMR are net of capital gains taxes thereon. Exclude credit related (default) realized capital gains and losses, realized capital gains/(losses) on equity investments, and unrealized capital gains/(losses).

All realized capital gains/(losses), due to interest rate changes on fixed income investments, net of related capital gains tax, should be captured in the IMR and amortized into income (Column 2, Lines 1 through 31) according to Table 1 or the seriatim method. Realized capital gains/(losses) must be classified as either interest (IMR) or credit (AVR) related, not a combination except as specified in SSAP No. 43R, paragraph 35. Purchase lots with the same CUSIP are treated as individual assets for IMR and AVR purposes.

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

Other than temporary impairments taken on "interest related" declines in value which are only required to be impaired in accordance with *INT 06-07: Definition of Phrase "Other Than Temporary"* because management no longer has the intent and ability to retain the investment in the issuer for a period of time sufficient to allow for recovery in value. Credit related other-than –temporary impairment losses shall be recorded through the Asset Valuation Reserve, in accordance with SSAP No. 98 – Treatment of Cash Flows When Quantifying Changes in Valuation and Impairments, an Amendment of SSAP No. 43 – Loan-backed and Structured Securities.

In accordance with SSAP No. 43R, for loan- backed and structured securities only, if the reporting entity wrote the loan backed or structured security down to fair value due to the intent to sell or does not have the intent and ability to retain the investment in the security for a period of time sufficient to recover the amortized cost basis, the non-interest related portion of the other-than-temporary impairment losses shall be recorded through the AVR; the interest related other-than-temporary impairment losses shall be recorded through the IMR.

For derivative instruments used in hedging transactions, the determination of whether the capital gains/(losses) are allocable to the IMR or the AVR is based on how the underlying asset is treated. Realized gains/(losses) on portfolio or general hedging instruments should be included with the hedged asset. Gains/(losses) on hedges used, as specific hedges should be included only if the specific hedged asset is sold or disposed of.

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

ASSET VALUATION RESERVE

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

Line 2 – Realized Capital Gains/(Losses) Net of Taxes – General Account

Report all realized credit-related (default) and equity capital gains/(losses), net of capital gains tax, applicable to the assets in each component and sub-component. All realized capital gains/(losses) transferred to the AVR are net of capital gains taxes thereon. Exclude all interest rate-related capital gains/(losses) from the AVR.

Capital gains tax should be determined using the method developed by the company to allocate taxes used for statutory financial reporting purposes.

Report all realized capital gains/(losses), net of capital gains tax, on each debt security and mortgage-backed security whose NAIC/SVO rating classification at the end of the holding period is different from its NAIC/SVO rating classification at the beginning of the holding period by more than one NAIC/SVO rating classification. The holding period is defined as the period from the date of purchase to the date of sale. For end of period classification, the most recent available rating should be used. For bonds acquired before January 1, 1991, the holding period is presumed to have begun on December 31, 1990.

Determination of AVR gain/(loss) on multiple lots of the same fixed income securities should follow the underlying accounting treatment in determining gain/(loss). Thus, the rating classifications, on a purchase lot basis, should be compared to the rating classification at the end of the holding period to determine IMR or AVR gain or loss. ~~Permanent-Other than temporary~~ impairment write-downs are treated as credit-related (losses) and recorded through the AVR, except for other than temporary impairments taken on interest related declines in value, as described in *INT 06-07: Definition of Phrase "Other Than Temporary."* Interest related other than temporary impairments are treated as interest related losses and recorded through the IMR. ~~in accordance with SSAP No. 98 Treatment of Cash Flows When Quantifying Changes in Valuation and Impairments, an Amendment of SSAP No. 43 Loan-backed and Structured Securities~~

In accordance with SSAP No. 43R, for loan-backed and structured securities only, if the reporting entity wrote the security down to fair value due to the intent to sell or does not have the intent and ability to retain the investment in the security for a period of time sufficient to recover the amortized cost basis, the non-interest related portion of the other-than-temporary impairment losses shall be recorded through the AVR; the interest related other-than-temporary impairment losses shall be recorded through the IMR.

In addition, all gains/(losses), net of capital gains tax, on mortgage loans where:

- Interest is more than 90 days past due, or
- The loan is in the process of foreclosure, or
- The loan is in course of voluntary conveyance, or
- The terms of the loan have been restructured during the prior two years

Would be classified as credit-related gains/(losses).

The gain/(loss), net of capital gains tax, on any debt security or mortgage-backed security that has had an NAIC/SVO rating classification of “6” at any time during the holding period should be reported as a credit related gain/(loss).

All capital gains/(losses), net of capital gains tax, from preferred stock that had an NAIC/SVO rating classification of “RP4,” “RP5” or “RP6” or “P4,” “P5,” or “P6” at any time during the holding period should be reported as credit related gains/(losses) in the AVR.

Detail Eliminated To Conserve Space

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