

	<u>FOR NAIC USE ONLY</u>

	<u>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</u>

50W. Town St., 3rd FL., Ste. 300

Columbus, OH 43215

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE BA – PARTS 1, 2 AND 3

OTHER LONG-TERM INVESTED ASSETS – GENERAL INSTRUCTIONS

Include only those classes of invested assets not clearly or normally includable in any other invested asset schedule, or that have been specifically identified for reporting on Schedule BA: Other Invested Assets. Investments shall be reported in the designated reporting category and reporting line that represents the investment. Investments that do not fit within any specific reporting line shall be captured as an "Any Other Class of Asset". Such assets should include any assets previously written off for book purposes, but which still have a market or investment value. Give a detailed description of each investment and the underlying security. If an asset is to be recorded in Schedule BA that is normally reported in one of the other invested asset schedules, make full disclosure in the Name or Description field of the reason for recording such an asset in Schedule BA.

For accounting guidance related to foreign currency transactions and translations, refer to SAP No. 23—Foreign Currency Transactions and Translations

If a reporting entity has any detail lines reported for any of the following required groups, categories, or subcategories, it must 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 printed total or grand total line and number:

<u>Group or Category</u>	<u>Line Number</u>
<u>Debt Securities That Do Not Qualify as Bonds</u>	
<u>Debt Securities That Do Not Reflect a Creditor Relationship in Substance</u>	
<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated	0199999
Affiliated	0299999
<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated	0399999
Affiliated	0499999
<u>Debt Securities That Lack Substantive Credit Enhancement</u>	
<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated	0599999
Affiliated	0699999
<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated	0799999
Affiliated	0899999
<u>Debt Securities That Do Not Qualify as Bonds Solely to a Lack of Meaningful Cash Flows</u>	
<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated	0999999
Affiliated	1099999
<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated	1199999
Affiliated	1299999
<u>Oil and Gas Production</u>	
Unaffiliated	0199999
Affiliated	0299999
<u>Transportation Equipment</u>	
Unaffiliated	0399999
Affiliated	0499999
<u>Mineral Rights</u>	

Unaffiliated0599999
Affiliated0699999

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

Bonds

NAIC Designation Assigned by the Securities Valuation Office (SVO)

Unaffiliated0799999
Affiliated0899999

NAIC Designation Not Assigned by the Securities Valuation Office (SVO)

Unaffiliated0999999
Affiliated1099999

Mortgage Loans

Unaffiliated1199999
Affiliated1299999

Other Fixed Income Instruments

Unaffiliated1399999
Affiliated1499999

Non-collateral Loans	
Unaffiliated.....	3100000000000
Affiliated.....	3200000000000
Capital Notes	
Unaffiliated.....	33000000
Affiliated.....	34000000
Guaranteed Federal Low Income Housing Tax Credit	
Unaffiliated.....	35000000
Affiliated.....	36000000
Non-Guaranteed Federal Low Income Housing Tax Credit	
Unaffiliated.....	37000000
Affiliated.....	38000000
Guaranteed State Low Income Housing Tax Credit	
Unaffiliated.....	39000000
Affiliated.....	40000000
Non-Guaranteed State Low Income Housing Tax Credit	
Unaffiliated.....	41000000
Affiliated.....	42000000
All Other Low Income Housing Tax Credit	
Unaffiliated.....	43000000
Affiliated.....	44000000
Working Capital Finance Investment	
Unaffiliated.....	45000000
Residual Tranches or Interests with Underlying Assets Having Characteristics of:	
<u>Fixed Income Instruments</u>	
<u>Bonds</u>	
Unaffiliated.....	46000000
Affiliated.....	47000000
<u>Preferred Stock</u>	
Unaffiliated.....	48000000
Affiliated.....	49000000
Common Stock	
Unaffiliated.....	48000000
Affiliated.....	50000000
<u>Preferred Stock</u>	
Unaffiliated.....	50000000
Affiliated.....	51000000
Real Estate	
Unaffiliated.....	52000000
Affiliated.....	53000000
Mortgage Loans	
Unaffiliated.....	54000000
Affiliated.....	55000000
Other	
Unaffiliated.....	56000000
Affiliated.....	57000000
Any Other Class of Assets	
Unaffiliated.....	58000000
Affiliated.....	59000000

Subtotals

Unaffiliated.....	609999999999
Affiliated	619999999999
TOTALS	629999999999

The following listing is intended to give examples of investments to be included in each category; however, the list should not be considered all-inclusive, and it should not be implied that any invested asset only being reported in Schedules A, B or D is to be reclassified to Schedule BA:

Oil and Gas Production

Include: ~~Offshore oil and gas leases.~~

Transportation Equipment

Include: ~~Aircraft owned under leveraged lease agreements.
Motor Vehicle Trust Certificates.~~

Mineral Rights

Include: ~~Investments in extractive materials.
Timber Deeds.~~

Debt Securities That Do Not Qualify as Bonds

Include: ~~Debt securities captured by SSAP No. 21 – Other Admitted Assets is specific to securities, as that term is defined in SSAP No. 26 – Bonds, whereby there is a fixed schedule for one or more future payments (referred to as debt securities), but for which the security does not qualify for bond reporting under SSAP No. 26 as an issuer credit obligation~~

~~Any investments deemed by the reporting entity to possess the underlying characteristics of a bond or other fixed income investment that has not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the Purposes and Procedures Manual of the NAIC Investment Analysis Office for this category. Report these investments on Lines 0999999, 1099999, 1199999, 1299999, 1399999 and 1499999.~~

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics:

Include: Items in scope of SSAP No. 48 – Joint Ventures, Partnerships or Limited Liability Companies which includes non-registered private funds. Investments shall be reported based on their underlying characteristics as described below. Investments shall be assigned fully to a subcategory. There should not be any bifurcation of the SSAP No. 48 investment among the subcategories.

Structured Security payment rights in scope of SSAP No. 21 that have an SVO-Assigned designation. Structured security payments rights that do not have an SVO-Assigned designation shall be reported as an Any Other Class of Asset.

Exclude: Any investment that is not captured in scope of SSAP No. 48.

Fixed Income Instruments Bonds

Include: Investments in scope of SSAP No. 48 with underlying collateral that has contractual principal and/or interest payments, excluding mortgage loans.

Structured Settlement payment rights in scop of SSAP no. 21R that have an SVO-Assigned designation.

Leveraged Buy-out Fund, Joint ventures, partnerships or limited liability companies (Including Non-Registered Private Funds) investments that are engaged in bond strategies.

A fund investing in the “Z” strip of Collateralized Mortgage Obligations.

~~Any investments deemed by the reporting entity to possess the underlying characteristics of fixed income instruments. Investments on the NAIC List of Schedule BA Non-Registered Private Funds with Underlying Assets Having Characteristics of Bond or Preferred Stock and structured settlement payment rights in scope of SSAP No. 21R that has assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the Purposes and Procedures Manual of the NAIC Investment Analysis Office for this category. Report these investments on Lines 1599999 1399999 and 1699999 1499999.~~

~~Any investments deemed by the reporting entity to possess the underlying characteristics of fixed income instruments bonds that has have not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the Purposes and Procedures Manual of the NAIC Investment Analysis Office for this category. Designations received from an SEC NRSRO are permitted to be reported but are not required. Report these investments on Lines 1799999 1599999 and 1899999 1699999.~~

Preferred Stocks

Include: Preferred Stock Interests Investments in scope of SSAP No. 48 with underlying characteristics of securities that represents ownership in a corporation and gives the holder a claim prior to the claims of common stockholders on earnings and also generally on assets in the event of liquidation.

Common Stocks

Include: Investments in scope of SSAP No. 48 with underlying characteristics of Venture Capital Funds or other underlying equity investments.

Real Estate

Include: Investments in scope of SSAP No. 48 with underlying collateral that reflects Real estate development interest. Reporting should be consistent with the detailed property analysis appropriate for the corresponding risk-based capital factor for this investment category. If the requisite details are not available for reporting, report under "Other" subcategory.

Mortgage Loans

Include: Items in scope of SSAP No. 48 that reflect Mmortgage obligations. Reporting should be consistent with the detailed Mor/TT17 .ry. .5.14 70.327.9641 -1-sg12n

Working Capital Finance Program (WCFP)

Open account program under which an Investor may purchase interests, or evidence thereof, in commercial non-insurance receivables. A WCFP is created for the benefit of a commercial investment grade obligor and its suppliers of goods or services and facilitated by a financial intermediary.

Preferred Stocks

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule D – Part 2 – Section 1 – Preferred Stocks

Common Stocks

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule D – Part 2 – Section 2 – Common Stocks

~~Preferred Stocks~~

~~Include: Investments with underlying collateral which, if held individually, would be reported on Schedule D – Part 2 – Section 1 – Preferred Stocks~~

Real Estate

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule A – Real Estate Owned

Mortgage Loans

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule B – Mortgage Loans

Other

Include: Items that do not qualify for inclusion in the above subcategories. Examples include, but are not limited to, residual tranches from investments with underlying assets of student loans, aircraft leases or train car leases.

Any Other Class of Assets

Include: Investments that do not fit into one of the other categories. An example of items that may be included are reverse mortgages.

All structured settlement income streams acquired as investments where the reporting entity acquires the legal right to receive payments. (Valuation and admittance provisions are detailed in SAP No. 21R—Other Admitted Assets)

This category shall also include oil and gas leases, aircraft owned under leveraged lease arrangements, investments in extractive materials and timber deeds that are not owned within a partnership, LLC or joint venture.

SCHEDULE BA PART 1

OTHER LONG-TERM INVESTED ASSETS OWNED DECEMBER 31 OF CURRENT YEAR

Refer to SSAP No. 23—Foreign Currency Transactions and Translations accounting guidance.

Column 1 – CUSIP Identification

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

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau www.cusip.com/cusip/index.htm

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

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

Column 2 – Name or Description

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

Column 3 – Restricted Asset Code

~~Enter "A" in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.~~

If long-term invested assets are not under the exclusive control of the company as shown in the General Interrogatories, it is to be identified by placing one of the symbols identified in the Investment Schedules General Instructions in this column.

Separate Account Filing Only:

If the asset is a bifurcated asset between the insulated separate account filing and the non-insulated bifurcated

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed schedule but will be three sub-columns in the data table.

~~x NAIC Designation Column 7A~~

~~x NAIC Designation Modifier Column 7B~~

~~x SVO Administrative Symbol Column 7C~~

On the printed page the sub-columns should be displayed with a "." between the NAIC Designation and the NAIC Designation Modifier with a space between the NAIC Designation Modifier and the SVO Administrative Symbol (e.g., "1.A YE").

NAIC Designation Modifier:

As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank.

Refer to the P&P Manual for the application of these modifiers.

Detail Eliminated To Conserve Space

** Columns 21 through 27 will be electronic only. **

Column 21 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Column-2122 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Report the fair value level that represents the inputs used to determine fair value. Whenever possible, the reported fair value shall reflect level 1, followed by level 2, and then level 3. In all situations fair value shall be determined in accordance with SAB No. 100R – Fair Value. Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market-based value cannot be obtained.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators to show the method used by the reporting entity to determine the Rate Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service.

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued. (Reporting entities shall utilize source “c” to capture any other method used by the reporting entity to obtain observable inputs resulting in a hierarchy level 1 or Level 2. Documentation of this source shall then be included in Column 22.)

“d” for securities where the rate is determined by the reporting entity or a third party contracted by the reporting entity. The reporting entity is required to document the method used to determine the rate.

Column ~~22~~23 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most stock exchange codes can be found in the Investment Schedules General Instructions.

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

For Method Code “e,” leave blank.

If net asset value (NAV) is used instead of fair value the reporting entity should use “NAV” to indicate net asset value used instead of fair value.

Column 23 – ~~Legal Entity Identifier (LEI)~~

~~Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

Column 24 – Postal Code

Use only for securities included in the following subtotal lines.

Column 25 – Property Type

Use only for securities included in the following subtotal lines.

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

~~Mortgage Loans~~

Unaffiliated	119999
Affiliated	999929

~~Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:~~

~~Real Estate~~

Unaffiliated	219999
Affiliated	999929

~~Mortgage Loans~~

Unaffiliated	239999
Affiliated	999949

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

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

Column 26 – Maturity Date

~~The maturity date shall be reported for all investments on Schedule BA that have a stated maturity date. This is anticipated to include, but not limited to, investments captured as non-bond debt securities, surplus notes, capital notes, collateral loans, collateral loans, and investments in tax credits. However, this list should not be considered inclusive for investments captured on other reporting lines with stated maturity dates.~~

~~Use only for securities included in the following subtotal lines.~~

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

~~Mortgage Loans~~

Unaffiliated	119999
Affiliated	999929

~~State the date the mortgage loan matures.~~

SCHEDULE BA – PART 2

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

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

Column 1 – CUSIP Identification

This column must reflect not only those newly acquired long-term invested assets, but also

Column 12 — Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 13 — Postal Code

Use only for securities included in the following subtotal lines.

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

~~Mortgage Loans~~

~~Unaffiliated.....119999~~

~~Affiliated.....999929~~

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies

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

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

Column 15 – Maturity Date

The maturity date shall be reported for all investments on Schedule BA that have a stated maturity date. This is anticipated to include, but not limited to, investments captured as non-bond debt securities, surplus notes, capital notes, collateral loans, collateral loans, and investments in tax credits.

- 5. ~~The investment is identified as related party, the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- 6. ~~The investment does not involve a related party.~~

SCHEDULE BA – PART 3

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

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

Column 1 – CUSIP Identification

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

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau. www.cusip.com/cusip/index.htm

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

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

Detail Eliminated To Conserve Space

** Columns 21 through 25 will be electronic only. **

Column 21 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the relationship is related to the

Column 21 — Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 22 — Postal Code

Use only for securities included in the following subtotal lines.

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

~~Mortgage Loans~~

Unaffiliated.....	119999
Affiliated.....	999929

~~Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:~~

~~Real Estate~~

Unaffiliated.....	219999
Affiliated.....	999929

~~Mortgage Loans~~

Unaffiliated.....	239999
Affiliated.....	999949

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

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

Column 23 — Property Type

Use only for securities included in the following subtotal lines.

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

~~Mortgage Loans~~

Unaffiliated.....	119999
Affiliated.....	999929

~~Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:~~

~~Real Estate~~

Unaffiliated.....	219999
Affiliated.....	999929

~~Mortgage Loans~~

Unaffiliated.....	239999
Affiliated.....	999949

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

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

Column 24 – Maturity Date

The maturity date shall be reported for all investments on Schedule BA that have a stated maturity date. This is anticipated to include, but not limited to, investments captured as non-bond debt securities, surplus notes, capital notes, collateral loans, collateral loans, and investments in tax credits.

5. ~~The investment is identified as related party, the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
6. ~~The investment does not involve a related party.~~

ASSET VALUATION RESERVE
EQUITY AND OTHER INVESTED ASSET COMPONENT –
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS

This supporting form is used to calculate the basic contribution reserve objective and maximum reserve targets for the common stock, real estate and other invested assets sub-component of the equity component of the AVR. Instructions apply to the general account and to the separate accounts, if applicable.

Detail Eliminated To Conserve Space

Lines 22
through 28 – Other Invested Assets with Underlying Characteristics of Bonds

Report the book/adjusted carrying value of all Schedule BA assets owned where the characteristics of the underlying investment are similar to bonds (~~Lines 0799999 and 0899999~~ and the portion of

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE BA PARTS 2 AND 3

Affiliated 0699999

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

Bonds

NAIC Designation Assigned by the Securities Valuation Office (SVO)

Unaffiliated 0799999

Affiliated 0899999

NAIC Designation Not Assigned by the Securities Valuation Office (SVO)

Unaffiliated 0999999

Affiliated 1099999

Mortgage Loans

Unaffiliated 1199999

Affiliated 1299999

Affiliated	3299999 3499999
Capital Notes	
Unaffiliated	3399999
Affiliated	3499999
Guaranteed Federal Low Income Housing Tax Credit	
Unaffiliated	3599999
Affiliated	3699999
Non-Guaranteed Federal Low Income Housing Tax Credit	
Unaffiliated	3799999
Affiliated	3899999
Guaranteed State Low Income Housing Tax Credit	
Unaffiliated	3999999
Affiliated	4099999
Non-Guaranteed State Low Income Housing Tax Credit	
Unaffiliated	4199999
Affiliated	4299999
All Other Low Income Housing Tax Credit	
Unaffiliated	4399999
Affiliated	4499999

The following listing is intended to give examples of investments to be included in each category; however, the list should not be considered all-inclusive, and it should not be implied that any invested asset only being reported in Schedules A, B or D is to be reclassified to Schedule BA.

Oil and Gas Production

Include: ~~Offshore oil and gas leases.~~

Transportation Equipment

Include: ~~Aircraft owned under leveraged lease agreements.
Motor Vehicle Trust Certificates.~~

Mineral Rights

Include: ~~Investments in extractive materials.
Timber Deeds.~~

Debt Securities That Do Not Qualify as Bonds

Include: Debt securities captured in

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) ~~Interests with Underlying Assets Having the Characteristics:~~

Include: Items in scope of SAP No. 48 – Joint Ventures, Partnerships or Limited Liability

Real Estate

Include:

Investments in scope of SSAP No. 48

Non-collateral loans shall not include investments captured in scope of SSAP No. 26 – Bonds, SSAP No. 37 – Mortgage Loans, SSAP No. 43R – Asset-Backed Securities, or SSAP No. 49 – Policy Loans. These instruments that meet the definition of a bond, per SSAP No. 26R – Bonds, or mortgage loan per SSAP No.

Working Capital Finance Investment

Include: Investments in an interest in Confirmed Supplier Receivables (CSR) under a Working Capital Finance Program (WCFP) that is designated by the SVO as meeting the criteria specified in the purposes and Procedures Manual of the NAIC Investment Analysis Office for an NAIC "1" or "2."

Working Capital Finance Program (WCFP)

Open account program under which an Investor may purchase interests, or evidence thereof, in commercial non-insurance receivables. A WCFP is created for the benefit of a commercial investment grade obligor and its suppliers of goods or services and facilitated by a financial intermediary.

Confirmed Supplier Receivables (CSR)

A first priority perfected security interest claim or right to payment of a monetary obligation from the Obligor arising from the sale of goods or services from the Supplier to the Obligor, the payment of which the Obligor has confirmed by representing and warranting that it will not protest, delay, or deny, nor offer nor assert any defenses against payment to the supplier or any party taking claim or right to payment from the supplier.

See SSAP No. 105R—Working Capital Finance Investments for accounting guidance

Residual Tranches or Interests with Underlying Assets Having Characteristics of:

Investment in Residual Tranches or Interests should be assigned to the subcategory with the highest underlying asset concentration. There should not be any bifurcation of the underlying assets among the subcategories.

Include: Residual tranches or interests captured in scope of SSAP No. 21R – Other Admitted Assets. The scope of SSAP No. 21R includes all in-substance residuals regardless of the investment form. Examples include: (1) an investment in a securitization tranche or beneficial interest; (2) an investment in a joint venture, partnership or

Fixed Income Instruments
Bonds

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule D – Part 1 – Long-Term Bonds issuer credit obligations on Schedule D – Part 1 – Section 2 or as asset-backed securities on Schedule D – Part 1 – Section 2. Residual tranches from lateralized loan obligations (CLOs) shall be captured within this reporting line.

Preferred Stocks

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule D – Part 2 – Section 1 – Preferred Stocks

Common Stocks

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule D – Part 2 – Section 2 – Common Stocks

Preferred Stocks

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule D – Part 2 – Section 1 – Preferred Stocks

Real Estate

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule A – Real Estate Owned

Mortgage Loans

Include: Investments with underlying collateral which, if held individually, would be reported on Schedule B – Mortgage Loans

Other

Include: Items that do not qualify for inclusion in the above subcategories. Examples include, but are not limited to, residual tranches from investments with underlying assets of student loans, aircraft leases or train car leases.

Any Other Class of Assets

Include: Investments that do not fit into one of the other categories. An example of items that may be included are reverse mortgages.

All structured settlement income streams acquired as investments where the reporting entity acquires the legal right to receive payments. (Valuation and admittance provisions are detailed in SAP No. 21R—Other Admitted Assets)

This category shall also include oil and gas leases, aircraft owned under leveraged lease arrangements, investments in extractive materials and timber deeds that are not owned within a partnership, LLC or joint venture structure.

SCHEDULE BA – PART 2

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

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

Column 1 – CUSIP Identification

~~This column must be completed for those investments included on Lines 0799999, 0899999, 1599999 and 1699999.~~

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau. www.cusip.com/cusip/index.htm

~~For those investments not included on Lines 0799999, 0899999, 1599999 and 1699999, a CUSIP should be provided if one has been assigned.~~

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

Detail Eliminated To Conserve Space

Column 6 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

~~This column must be completed for those investments included on Lines 07999990199999, 08999990299999, 15999990599999, 1699999 0699999, 0999999, 1099999, 1399999, 1499999, and~~

** Columns 14 through 18 will be electronic only. **

Column 14 – Investments Involving Related Parties

Mortgage Loans

Unaffiliated.....	239999
Affiliated.....	999249

The postal code(s) reported in this column should reflect the location of the underlying property. For U.S. states, territories and possessions, use the five

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

Mortgage Loans

Unaffiliated.....	119999
Affiliated.....	999929

State the date the mortgage loan matures.

Column 18 — Investments Involving Related Parties

Column 21 ~~6. The investment does not involve a related party.~~
~~Legal Entity Identifier (LEI)~~

~~Provide the 20 character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

Column 22 - Postal Code

Use only for securities included in the following subtotal lines.

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

~~Mortgage Loans~~

~~Unaffiliated.....119999~~
~~Affiliated.....999929~~

~~Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:~~

~~Real Estate~~

~~Unaffiliated.....219999~~
~~Affiliated.....999929~~

~~Mortgage Loans~~

~~Unaffiliated.....239999~~
~~Affiliated.....999949~~

Mortgage Loans

Unaffiliated	239999
Affiliated.....	999249

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

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

Column 24 – Maturity Date

~~The maturity date shall be reported for all investments on Schedule BA that have a stated maturity date. This is anticipated to include, but not limited to, investments captured as non-bond debt securities, surplus notes, capital notes, collateral loans, collateral loans, and investments in tax credits. However, this list should not be considered inclusive for investments captured on other reporting lines with stated maturity dates.~~

~~Use only for securities included in the following subtotal lines.~~

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

Mortgage Loans

Unaffiliated	119999
Affiliated.....	99929

~~State the date the mortgage loan matures.~~

Column 25 — Investments Involving Related Parties

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE BA – PART 1
 Showing Other Long-Term Invested Assets OWNED December 31 of Current Year

1	2	3	4	5	6	7	8	9	10	11	12	Change in Book/Adjusted Carrying Value		18	19	20	
CUSIP Identification	Name or Description	Restricted Asset Code	Location		Name of Vendor or General Partner	NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol	Date Originally Acquired	Type and Strategy	Actual Cost	Fair Value	Book/ Adjusted						

ASSET VALUATION RESERVE (Continued)