NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

1		DATE: 09/26/2024	
CONTACT PERSON: TELEPHONE: EMAIL ADDRESS: ON BEHALF OF: NAME: TITLE:	Dale Bruggema	DATE: 09/26/2024 an	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT No Impact [X] Modifies Required Disclosure [] Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [No] ***If Yes, complete question below*** DISPOSITION [] Rejected For Public Comment [] Referred To Another NAIC Group [X] Received For Public Comment [] Adopted Date [] Rejected Date [] Rejected Date
			[] Deferred Date
	BL	ANK(S) TO WHICH PROPOSAL	APPLIES
[X] ANNUAL STATE [] QUARTERLY STA		[X] INSTRUCTIONS [X] BLANK	[x] CROSSCHECKS
[X] Life, Accident & [X] Property/Casua [X] Health		[X] Separate Accounts [] Protected Cell [] Health (Life Supplem	Other
Anticipated Effective Date	e: Annual 2025		

IDENTIFICATION OF ITEM(S) TO CHANGE

Update the annual investment schedules for editorial items to the bond project. (Investment Sch. General ITEM 25 ons to 2025)

Listing of Items to be Updated in the Annual Investment Schedule Instructions/Blanks:

- 1. Investment Schedule General Instructions:
 - Add "Restricted Asset Code" label.
 - Add clarifying instructions for ABS Non-Mortgage Backed (MBS) (SBA and SBIC) to Agency CMBS Fully Guaranteed (Exempt from RBC) and Agency CMBS Not/Partially Guaranteed (Not Exempt from RBC).
- 2. Schedule BA, Part 1, 2 & 3:
 - Column 1 CUSIP Update CUSIP Global Services reference
- 3. Schedule D, Part 1, Section 1:
 - Column 1 CUSIP, Column 33 Issuer, & Column 34 Issue Update CUSIP Global Services reference
 - Column 24 Agency, Sovereign Jurisdiction or State Abbreviation Update instructions to be consistent with the changes adopted by the VOSTF #2024-002.01.
 - Column 28 Call Date remove "MW" code from instructions because only a date can be reported in this column. Add a new column called "Call Date Make Whole Call Provision" and renumber remaining columns.
- 4. Schedule D, Part 1, Section 2:
 - Column 1 CUSIP, Column 35 Issuer, & Column 36 Issue Update CUSIP Global Services reference
 - Column 21 Origination Balloon Payment % clarify what ABS categories should report in this column.
 - Column 29 Current Overcollateralization Percentage slightly change wording for instructions.
 - Column 31 Origination Overcollateralization Percentage clarify what ABS categories should report in this column.
 - Column 32 Expected Payoff Date at Acquisition clarify that the information reported should be when the company acquires the security.
- 5. Schedule D. Part 2. Section 1:
 - Column 1 CUSIP, Column 25 Issuer, & Column 26 Issue Update CUSIP Global Services reference
- 6. Schedule D, Part 2, Section 2:
 - Column 1 CUSIP, Column 23 Issuer, & Column 24 Issue Update CUSIP Global Services reference
- 7. Schedule D, Part 3:
 - Add Subtotal lines 0489999999, 0499999999, 1889999999, and 1899999999
 - Column 1 CUSIP, Column 12 Issuer, & Column 13 Issue Update CUSIP Global Services reference
- 8. Schedule D, Part 4:
 - Add Subtotal lines 0489999999, 0499999999, 1889999999, and 1899999999
 - Column 1 CUSIP, Column 24 Issuer, & Column 25 Issue Update CUSIP Global Services reference
 - Column 20 Stated Contractual Maturity Date add clarifying language on when this field should be left blank.
- 9. Schedule D. Part 5:
 - Add Subtotal lines 0489999999, 0499999999, 1889999999, and 1899999999
 - Column 1 CUSIP, Column 24 Issuer, & Column 25 Issue Update CUSIP Global Services reference

10B-IGlobal Services reference

11. Schedule DA, Part 1:

- Remove SVO Bond ETF lines because they shouldn't be reported on this schedule.
- Add instructions for Column 13 Due and Accrued
- Add instructions for Column 19 Paid for Accrued

12. Schedule DL. Part 1 & 2:

- Add subtotal lines for ICO Unaffiliated (048999999) and Affiliated (049999999) and ABS Unaffiliated (188999999) and Affiliated (189999999).
- Update Header name for ABS lines to Schedule D, Part 1, Section 2.
- Column 1 CUSIP Update line references for the CUSIP column and update CUSIP Global Services reference.
- Part 2 Column 10 add updated instructions that were made to Part 1 in proposal 2023-06BWG but missed in Part 2.

13. Schedule E, Part 2:

- Remove SVO Bond ETF lines because they shouldn't be reported on this schedule.
- Update Subtotal lines for Total Cash Equivalents for Unaffiliated and Affiliated.
- Add back the % code instructions for the Restricted Asset Code column.

14. Schedule D. Part 1A:

- Columns 9 and 10 on the Blank have been XXX'd out for year-end 2025 and will be opened back up for year-end 2026. A note has also been added to the instructions for prior year columns
- Section 51 rows referenced section 50 and has been updated to reference section 51.
- Sections 53 and 54 need to reference section 52.
- Column 8 header needs to reference section 52.

15. Supplemental Investment Risk Interrogatories:

- Update line 3 - Reference to Schedule D, Part 1A line should be Line 52

16. Combined Annual Statement for Affiliated Property/Casualty Insurers:

- Remove Sections 1 & 2 from the reference to Schedule D, Part 1A
- Update line reference for Schedule D, Part 1 issuer credit obligations and asset-backed securities.

17. General Interrogatories:

- Update line 31 - old line 31.4 should be 31.5

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

INVESTMENT SCHEDULES GENERAL INSTRUCTIONS

(Applies to all investment schedules)

Detail Eliminated To Conserve Space

Restricted Asset Code: For the columns that disclose information regarding investments that are not under the exclusive control of the reporting entity, and also including assets loaned to others, the following codes should be used:

LS - Loaned or leased to others

RA - Subject to repurchase agreement

RR - Subject to reverse repurchase agreement

DR - Subject to dollar repurchase agreement

DRR - Subject to dollar reverse repurchase agreement

Pledged as collateral – excluding collateral pledged to FHLB

CF – Pledged as collateral to FHLB (including assets backing funding agreements)

DB - Pledged under an option agreement

DBP - Pledged under an option agreement involving "asset transfers with put options"

R – Letter stock or otherwise restricted as to sale – excluding FHLB capital stock

(Note: Private placements are not to be included unless specific restrictions as to

sale are included as part of the security agreement.)

RF - FHLB capital stock

SD - Pledged on deposit with state or other regulatory body

Not under the exclusive control of the reporting entity for multiple reasons

SS - Short sale of a security

O – Other

Detail Eliminated To Conserve Space

Asset-Backed Securities – Investments that qualify for Schedule D, Part 1, Section 2 pursuant to SSAP No. 43R:

Financial Asset-Backed Securities - Self-Liquidating — A self-liquidating security is a design where the terms of the underlying collateral has contractual principal (and interest, if applicable) that results with a conversion into cash over a period of time (e.g., receivables or other such assets). (For example, a mortgage loan backing a mortgage-backed security, where the loan balance is reduced as payments are made and is ultimately fully paid off by the borrower, or a collateralized loan obligation (CLO) backed by bank loans that is reduced as the loan is paid off.) A financial asset is defined within

Agency Residential Mortgage-Backed Securities - Fully Guaranteed (Exempt from RBC):

Include 'agency' residential mortgage-backed securities where the mortgages or bonds are guaranteed (i.e., they are backed by the full faith and credit of the U.S. Government) as to principal and interest by federal and federally sponsored agencies such as the Government National Mortgage Association (GNMA). Also include loans guaranteed by the U.S. Department of Veteran Affairs or the U.S. Department of Agriculture's Rural Development Housing and Community Facilities Programs. Government Sponsored Mortgage Referenced

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 for accounting guidance.

SCHEDULE D - PART 1- SECTION 1

LONG-TERM BONDS - ISSUER CREDIT OBLIGATIONS OWNED DECEMBER 31 OF CURRENT YEAR

Detail Eliminated To Conserve Space

Column 1 – CUSIP Identification



Detail Eliminated To Conserve Space



Column 24 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

U.S. Government Obligations (Exempt from RBC)	0019999999
Other U.S. Government Obligations (Not Exempt from RBC)	0029999999
Non-U.S. Sovereign Jurisdiction Securities	
Municipal Bonds – General Obligations (Direct and Guaranteed)	
Municipal Bonds - Special Revenue	

For items captured as U.S. government or Other U.S. government, report "US" for treasury-issued items and for non-treasury items U.S. Government Obligations or Other U.S. Government Obligations, report the abbreviation for the agency issuer captured within these categories. (Agency abbreviations are detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* in the listing of agencies approved for these categories.)

For Non-U.S. <u>Sovereign Jurisdiction Securities</u>, report the country abbreviation detailed in the Annual Statement Instructions Appendix.

For municipal bonds, include Municipal Bonds – General Obligation and Municipal Bonds – Special Revenue report the abbreviation for the state where the security is issued (e.g., "MO" for Missouri). For federal issuances, report the abbreviation for the agency issuer.

Detail Eliminated To Conserve Space

Column 28 - Call Date

Report the next call date. If there is no call date, leave blank.

If the item is subject to a make whole call provision and it is not known that the issuer is expected to invoke the provision enter "MW". If information is known that the issuer expects to invoke the make whole provision, then the expected call date of the make whole call provision shall be reported.

Column 29 - Call Date - Make Whole Call Provision

If the item is subject to a make whole call provision and it is not known that the issuer is expected to invoke the provision enter "MW". If information is known that the issuer expects to invoke the make whole provision, then the expected call date of the make whole call provision shall be reported in Column 28 – Call Date.

Leave blank if no make whole call provision or if the information is known that the issuer expects to invoke the make whole provision.

Column 2930 - Call Price - Detail Eliminated to Conserve Space

Column 3031 – Effective Date of Maturity – Detail Eliminated to Conserve Space

Column 3132 – Aggregate Deferred Interest – Detail Eliminated to Conserve Space

Column 3233 - PIK Interest - Detail Eliminated to Conserve Space

Column 3334 - Issuer - Detail Eliminated to Conserve Space

Column 3435 – Issue – Detail Eliminated to Conserve Space

Column 3536 - ISIN Identification – Detail Eliminated to Conserve Space
Column 3637 - Capital Structure Code – Detail Eliminated to Conserve Space

SCHEDULE D – PART 1 – SECTION 2

ASSET-BACKED SECURITIES OWNED DECEMBER 31 OF CURRENT YEAR

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from th

Column 31 Origination Overcollateralization Percentage

Use only for asset-backed securities reported in the following categories:

Financial Asset-Backed Securities - Not Self-Liquidating Non-Financial Asset-Backed Securities - Full Analysis

Report the overcollateralization ratio that reflects the value of the assets backing the debt issuance in comparison to the tranche held and all tranches senior at the time of origination.

The ratio shall reflect the total unimpaired assets backing the debt issuance over the specific tranche held and all the tranches senior to the held tranche. For example, with \$100 in assets backing the debt issuance and \$75 in issued senior debt, \$15 in issued mezzanine debt, and \$10 in residual assets, a reporting entity holding senior tranche would report 133% (100/75) and a reporting entity holding the mezzanine debt shall report 111% (100/90).

The original overcollateralization ratio shall be based on supporting investment documentation.

Column 32 Origination Expected Payoff Date at Acquisition

Report the expected pay-off date (i.e., anticipated repayment date) at the time of original acquisition. (This field should remain unchanged for as long as the security is held. This field should reflect the earliest held lot.)



Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

Bloomberg

Interactive Data Corporation (IDC)

Thomson Reuters

S& P/CUSIP



Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

6% Senior 2018

7% Subordinated Debenture 03/15/2022

3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

Bloomberg

Interactive Data Corporation (IDC)

Thomson Reuters

S&P/CUSIP

SCHEDULE D - PART 2 - SECTION 1

PREFERRED STOCKS OWNED DECEMBER 31 OF CURRENT YEAR

Column 1 – CUSIP Identification

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

If no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 27.

Detail Eliminated To Conserve Space

Column 25 - Issuer

Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated)	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated)	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated)	
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)	1129999999
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated)	1319999999
Equity Backed Securities (Affiliated)	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)	1349999999
Non-Financial Asset-Backed Securities – Pro7t409	

Column 12 - Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

Bloomberg
Interactive Data Corporation (IDC)
Thomson Reuters
S&P/CUSIP



Detail Eliminated To Conserve Space



Column 13 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

6% Senior 2018

7% Subordinated Debenture 03/15/2022

3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

Bloomberg

Interactive Data Corporation (IDC)

Thomson Reuters

S&P/CUSIP

SCHEDULE D - PART 4

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

Detail Eliminated To Conserve Space

<u>Category</u>	Line Number
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC)	0019999999
Other U.S. Government Obligations (Not Exempt from RBC)	002999999
Non-U.S. Sovereign Jurisdiction Securities	003999999
Municipal Bonds - General Obligations (Direct & Guaranteed)	004999999
Municipal Bonds – Special Revenue	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	006999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	007999999
Corporate Bonds (Unaffiliated)	0089999999
Corporate Bonds (Affiliated)	
Mandatory Convertible Bonds (Unaffiliated)	0109999999
Mandatory Convertible Bonds (Affiliated)	
Single Entity Backed Obligations (Unaffiliated)	
Single Entity Backed Obligations (Affiliated)	013999999
SVO-I dentified Bond Exchange Traded Funds – Fair Value	
SVO-Identified Bond Exchange Traded Funds – Systematic Value	015999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Affiliated)	
Bank Loans – Issued (Unaffiliated)	
Bank Loans – Issued (Affiliated)	
Bank Loans – Acquired (Unaffiliated)	
Bank Loans – Acquired (Affiliated)	
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	
Certificates of Deposit (Unaffiliated)	
Certificates of Deposit (Affiliated)	
Other Issuer Credit Obligations (Unaffiliated)	
Other Issuer Credit Obligations (Affiliated)	027999999
Subtotal – Issuer Credit Obligations (Unaffiliated)	0489999999
(Sum of Lines: 0019999999, 00299999999, 0039999999, 00499999999, 00599999999,	
006999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999,	

Not/Partially Guaranteed (Not Exempt from RBC)	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	
Non-Agency Residential Mortgage-Backed Securities (Affiliated)	
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	
Non-Agency Commercial Mortgage-Backed Securities (Affiliated)	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated)	
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)	1129999999
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated)	1319999999
Equity Backed Securities (Affiliated)	
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)	1349999999
Non-Financial Asset-Backed Securities – Practical Expedient	
Lease-Backed Securities – Practical Expedient (Unaffiliated)	
Lease-Backed Securities – Practical Expedient (Affiliated)	
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)	
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)	1549999999
Non-Financial Asset-Backed Securities – Full Analysis	
Lease-Backed Securities – Full Analysis (Unaffiliated)	
Lease-Backed Securities – Full Analysis (Affiliated)	
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)	
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)	1749999999

Subtotal - Asset-Backed

<u>SCHEDULE D – PART 5</u>

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

Detail Eliminated To Conserve Space

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC)	0019999999
Other U.S. Government Obligations (Not Exempt from RBC)	0029999999
Non-U.S. Sovereign Jurisdiction Securities	
Municipal Bonds – General Obligations (Direct & Guaranteed)	004999999
Municipal Bonds – Special Revenue	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	0079999999
Corporate Bonds (Unaffiliated)	0089999999
Corporate Bonds (Affiliated)	009999999
Mandatory Convertible Bonds (Unaffiliated)	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	015999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans – Issued (Unaffiliated)	

Column 24 - Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The

SCHEDULE D - PART 6 - SECTION 1

VALUATION OF SHARES OF SUBSIDIARY, CONTROLLED OR AFFILIATED COMPANIES

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has creat

SCHEDULE DA – PART 1

SHORT-TERM INVESTMENTS OWNED DECEMBER 31 OF CURRENT YEAR

Detail Eliminated To Conserve Space

Column 13 - Interest Income Due and Accrued December 31 of Current Year

Report interest income earned and legally due to be paid to the reporting entity as of the reporting date (interest due) plus interest income earned as of the reporting date but not legally due to be paid to the reporting entity until subsequent to the reporting date (interest accrued). Refer to SSAP No. 34—Investment Income Due and Accrued. The amount reported in this column should be the collectible amount of the interest income due and accrued regardless of admitted/nonadmitted determination. Items probable of collection, but nonadmitted pursuant to SSAP No. 34, shall be captured in this reporting column, with the nonadmittance shown in column 2 of the balance sheet and detailed in the notes to the financial statements.

Detail Eliminated To Conserve Space

Column 18 - Interest - Amount Received During Year

Include: The proportionate share of investment income directly related to the securities

reported in this schedule.

<u>SCHEDULE DL – PART 1</u>

SECURITIES LENDING COLLATERAL ASSETS

Reinvested Collateral Assets Owned December 31 Current Year (Securities lending collateral assets reported in aggregate on Line 10 of the Asset page (Line 9 for Separate Accounts) and not included on Schedules A, B, BA, D, DB and E)

Detail Eliminated To Conserve Space

<u>Category</u>	<u>Line Number</u>	
Issuer Credit Obligation	ons (Schedule D, Part 1, Section 1 type):	
U.S. Governr	ment Obligations (Exempt from RBC)	001999999
Other U.S. G	overnment Obligations (Not Exempt from RBC)	002999999
Non-U.S. Sov	vereign Jurisdiction Securities	003999999
Municipal Bo	onds – General Obligations (Direct & Guaranteed)	004999999
Municipal Bo	onds – Special Revenue	005999999
Project Finan	ce Bonds Issued by	

Asset-Backed Securities (Schedule D, Part 1, Section 2 type):	
Financial Asset-Backed Securities – Self-Liquidating	
Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)	1029999999
Agency Residential Mortgage-Backed Securities - Not/Partially Guaranteed (Not Exempt from RBC)	1039999999
Agency Commercial Mortgage-Backed Securities - Not/Partially Guaranteed (Not Exempt from RBC)	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated)	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated)	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)	
Non-Agency – CLOs/CBOs/CDOs (Affiliated)	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)	
Subtotals - Financial Asset-Backed Securities - Self-Liquidating	
Financial Asset-Backed Securities – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated)	1319999999
Equity Backed Securities (Affiliated)	
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)	
Subtotals – Financial Asset-Backed Securities – Not Self-Liquidating	
Non-Financial Asset-Backed Securities – Practical Expedient	
Lease-Backed Securities – Practical Expedient (Unaffiliated)	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated)	
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)	
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)	
Subtotals - Non-Financial Asset-Backed Securities – Practical Expedient	
Non-Financial Asset-Backed Securities – Full Analysis	
Lease-Backed Securities – Full Analysis (Unaffiliated)	1719999999
Lease-Backed Securities – Full Analysis (Affiliated)	
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)	
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)	
Subtotals - Non-Financial Asset-Backed Securities – Full Analysis	
Total – Asset-Backed Securities (Unaffiliated)	1889999999
(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999, 1059999999,	
107999999, 109999999, 1119999999, 1319999999, 1339999999, 1519999999,	
153999999, 1719999999, and 1739999999)	400000000
<u>Total – Asset-Backed Securities (Affiliated)</u>	<u> 1899999999</u>
1349999999, 1529999999, 1549999999, 1729999999)	
Total – Asset-Backed Securities	1909999999
T. I. T. D. I. (I. O. F. O. F. O. F. I. I. O. F. I. I. O. F.	
Total – Long-Term Bonds (Issuer Credit Obligations and Asset-Backed Securities)	2009999999
Detail Eliminated To Conserve Space	== ‡

Column 1 – CUSIP Identification

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

<u>SCHEDULE DL – PART 2</u>

SECURITIES LENDING COLLATERAL ASSETS

Reinvested Collateral Assets Owned December 31 Current Year (Securities lending collateral assets included on Schedules A, B, BA, D, DB and E and not reported in aggregate on Line 10 of the Asset page (Line 9 for Separate Accounts))

Detail Eliminated To Conserve Space

Category	Line Number
Issuer Credit Obligations (Schedule D, Part 1, Section 1):	
U.S. Government Obligations (Exempt from RBC)	0019999999
Other U.S. Government Obligations (Not Exempt from RBC)	
Non-U.S. Sovereign Jurisdiction Securities	
Municipal Bonds – General Obligations (Direct & Guaranteed)	
Municipal Bonds – Special Revenue	
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	006999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	007999999
Corporate Bonds (Unaffiliated)	008999999
Corporate Bonds (Affiliated)	0099999999
Mandatory Convertible Bonds (Unaffiliated)	
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-I dentified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-I dentified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans – Issued (Unaffiliated)	0189999999
Bank Loans – Issued (Affiliated)	019999999
Bank Loans – Acquired (Unaffiliated)	020999999
Bank Loans – Acquired (Affiliated)	021999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	022999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	023999999
Certificates of Deposit (Unaffiliated)	024999999
Certificates of Deposit (Affiliated)	025999999
Other Issuer Credit Obligations (Unaffiliated)	026999999
Other Issuer Credit Obligations (Affiliated)	027999999
Total – Issuer Credit Obligations (Unaffiliated)	<u>.</u>
(Sum of Lines: 0019999999, 0029999999, 0039999999, 00499999999, 00599999999	
0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999	<u>1.</u>

Column 1 - CUSIP Identification

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

Detail Eliminated To Conserve Space

Column 10 - 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 SSAP 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 .2(ow th)-6.2(e v IfQ(Th 7c)-6./TT1ice.rmine)6le.004y we v-5.1(l

shaaSlined.

SCHEDULE E – PART 2 – CASH EQUIVALENTS

Detail Eliminated To Conserve Space

<u>Category</u>	Line Number
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC)	0019999999
Other U.S. Government Obligations (Not Exempt from RBC)	002999999
Non-U.S. Sovereign Jurisdiction Securities	003999999

Other Cash Equivalents (Unaffiliated)	849999999
Other Cash Equivalents (Affiliated)	8509999999
Total Cash Equivalents (Unaffiliated)	8589999999
(Sum of Lines: 0489999999, <u>8109999999</u> , <u>8109999999</u> , <u>8109999999</u> , <u>84099999999</u> , and <u>84999999999</u>)	
Total Cash Equivalents (Affiliated)	8599999999
(Sum of Lines: 0499999999 , 8109999999, 8209999999, 8309999999, and 8509999999)	
Total Cash Equivalents	8609999999

Detail Eliminated To Conserve Space

Column 3 - Restricted Asset Code

Enter "%" in this column for all investments except qualifying cash pooling structures per SSAP No. 2R and money market mutual funds which have been reported on this schedule for more than one consecutive quarter.

If a cash equivalent is not under the exclusive control of the company as shown in the General Interrogatories, it is to be identified by placing one of the codes identified in the Investment Schedules General Instructions in this column.

If the "%" code is used, the "%" code should appear first, immediately followed by the appropriate code for not being under the exclusive control of the company (

SCHEDULE D – PART 1A

QUALITY AND MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31 BY MAJOR TYPE AND NAIC DESIGNATION

The schedule summarizes the aggregate book/adjusted carrying value of all bond holdings, including those in Schedule DA and Schedule E, Part 2 by quality, designation, maturity and bond categories. Include short-term and cash equivalent bonds in the category that most closely resembles their credit risk.

Note: Prior Year Columns 9 and 10 will not be available until 2026 reporting.



There are \$4-<u>55</u> sections to this schedule: Sections 1 through \$0-<u>51</u> for each of the \$0-<u>51</u> bond categories, Section \$1-<u>52</u> for total bonds current year, Section \$2-<u>53</u> for total bonds prior year, Section \$3-<u>54</u> for total bonds publicly traded and Section \$4-<u>55</u> for total bonds privately placed. The \$0-<u>51</u> bond categories combine corresponding subtotals from Schedule D, Part 1, Sections 1 and 2; Schedule DA, Part 1; and Schedule E, Part 2 as follows, and for each of those \$0-<u>51</u> bond categories, the total line for Column 7 of each section should equal the sum of the subtotal lines shown below:



The quality designation used is the "NAIC Designation" that appears with each bond as listed in the *Valuations of Securities*. Include short-term and cash equivalent bonds in the category that most closely resembles their credit risk. For each Section 1 through 2651, seven lines of information are shown, which are numbered in a format "X.Y" where the number "X" is the number of the section and the number "Y" is the order of the line within the section. The lines within each section are categorized as follows for Section "X".

X.1	Highest Quality	(NAIC 1)
X.2	High Quality	(NAIC 2)
X.3	Medium Quality	(NAIC 3)
X.4	Low Quality	(NAIC 4)
X.5	Lower Quality	(NAIC 5)
X.6	In or near default	(NAIC 6)
X.7	Total for section	

footnote (d)

Detail Eliminated To Conserve Space

Provide the total book/adjusted carrying value amount reported in Section 5152, Column 1 by NAIC designation that represents the amount of securities reported in Schedule DA and Schedule E, Part 2.

The sum of the amounts by NAIC designation (NAIC 1, NAIC 2, NAIC 3, NAIC 4, NAIC 5 and NAIC 6) reported in the footnote should equal the sum of Schedule DA, Part 1, Column 6, Line 0509999999 plus Schedule E, Part 2, Column 7, Line 05099999999.

SUPPLEMENTAL INVESTMENT RISKS INTERROGATORIES

Detail Eliminated To Conserve Space

Line 3 — Report by NATC designation, the amounts and percentages of the reporting entity's total admitted assets held in bonds and preferred stocks (perpetual preferred and redeemable preferred).

Report the total amount for each subcategory. The amounts reported in the bond subcategories should be consistent with the amounts reported in Schedule D, Part 1A, Column(ou)283(u)-l Lin es $e.5(un)-479l(e\,D(\,Par(\,)6(1(\,)6ise\,repo)-471(rt))TJ-1.6778\,0\,TD-.0202\,Tc-.0203\,Tw[ed))-5.2(\,)6grr-1.5(s(s\,and\,2000)-471(rt))TJ-1.6778\,0\,TD-.0202\,Tc-.0203\,Tw[ed))$

COMBINED ANNUAL STATEMENT FOR AFFILIATED PROPERTY/CASUALTY INSURERS

GENERAL

Detail Eliminated To Conserve Space

6. With the exception of Schedule Z, the format to be used is that of the NAIC Annual Statement blank for property/casualty insurers. The specific pages, exhibits, and schedules to be included are as follows:

Title Page (in part)
Assets
Liabilities, Surplus and Other Funds
Statement of Income
Cash Flow
Underwriting and Investment Exhibit, Parts 1 through 3
Exhibit of Net Investment Income
Exhibit of Capital Gains (Losses)
Schedule D, Summary by Country

	1	2	3	4	5	6	7	8	9	10	11	12
				Over 10								Total
		Over 1 Year	Over 5 Years	Years				Col. 7	Total from	% From	Total	Privately
	1 Year	Through	Through	Through	Over 20	No Maturity	Total	as a % of	Col. 7	Col. 8	Publicly	Placed
NAIC Designation	or Less	5 Years	10 Years	20 Years	Years	Date	Current Year	Line 51 52.7	Prior Year	Prior Year	Traded	(a)

^{6.} Project Finance Bonds Issued by Op

	1	2	3	4	5	6	7	8	9	10	11	12
				Over 10								Total
		Over 1 Year	Over 5 Years	Years				Col. 7	Total from	% From	Total	Privately
	1 Year	Through	Through	Through	Over 20	No Maturity	Total	as a % of	Col. 7	Col. 8	Publicly	Placed
NAIC Designation	or Less	5 Years	10 Years	20 Years	Years	Date	Current Year	Line 51 52.7	Prior Year	Prior Year	Traded	(a)
Single Entity Backed Obligation	ns (Unaffiliated)											
12.1 NAIC 1						XXX			XXX	<u>XXX</u>		
12.2 NAIC 2						XXX			XXX	XXX		
12.3 NAIC 3						XXX			XXX	<u>XXX</u>		
12.4 NAIC 4						XXX			<u>XXX</u>	<u>XXX</u>		
12.5 NAIC 5						XXX			XXX			

	1	2	3	4	5	6	7	8	9	10	11	12
				Over 10								Total
		Over 1 Year	Over 5 Years	Years				Col. 7	Total from	% From	Total	Privately
	1 Year	Through	Through	Through	Over 20	No Maturity	Total	as a % of	Col. 7	Col. 8	Publicly	Placed
NAIC Designation	or Less	5 Years	10 Years	20 Years	Years	Date	Current Year	Line 51 52.7	Prior Year	Prior Year	Traded	(a)

	1	2	3	4	5	6	7	8	9	10	11	12
				Over 10								Total
		Over 1 Year	Over 5 Years	Years				Col. 7	Total from	% From	Total	Privately
	1 Year	Through	Through	Through	Over 20	No Maturity	Total	as a % of	Col. 7	Col. 8	Publicly	Placed
NAIC Designation	or Less	5 Years	10 Years	20 Years	Years	Date	Current Year	Line 5 <u>2</u> 4.7	Prior Year	Prior Year	Traded	(a)
48. Lease-Backed Securities – Full	Analysis (Unaffili	ated)										
48.1 NAIC 1						XXX			XXX	XXX		
48.2 NAIC 2						XXX			XXX	XXX		
48.3 NAIC 3						XXX			XXX	XXX		
48.4 NAIC 4						XXX			XXX	XXX		
48.5 NAIC 5						XXX			XXX	XXX		
48.6 NAIC 6						XXX			XXX	XXX		
48.7 Totals						XXX			XXX	XXX		
49. Lease-Backed Securities – Full	Analysis (Affiliate	ed)										

	1	2	3	4	5	6	7	8	9	10	11	12
				Over 10								Total
		Over 1 Year	Over 5 Years	Years				Col. 7	Total from	% From	Total	Privately
	1 Year	Through	Through	Through	Over 20	No Maturity	Total	as a % of	Col. 7	Col. 8	Publicly	Placed
AIC Designation	or Less	5 Years	10 Years	20 Years	Years	Date	Current Year	Line <u>5152</u> .7	Prior Year	Prior Year	Traded	(a)
Bonds Current Year												
5 <u>2</u> 4.1 NAIC 1	(d)								XXX	XXX		
5 <u>2</u> 4.2 NAIC 2	(d)								XXX	XXX		
5 <u>2</u> 4.3 NAIC 3	(d)								XXX	XXX		
5 <u>2</u> 4.4 NAIC 4	(d)								XXX	XXX		
5 <u>2</u> 4.5 NAIC 5	(d)						(c)		XXX	XXX		
5 <u>2</u> 4.6 NAIC 6	(d)						(c)		XXX	XXX		
5 <u>2</u> 4.7 Totals							(b)		XXX	XXX		
5 <u>2</u> 4.8 Line 5 <u>2</u> 4.7 as a % of Col.												
7								XXX	XXX	XXX		
To1 XX	xx x	XX	,		!	1	!				1	!

GENERAL INTERROGATORIES

31.	Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amort