

Date: 8/30/17

Conference Call

INVESTMENT REPORTING (E) SUBGROUP

Tuesday, September 12, 2017

1:00 – 2:00 p.m. CT

ROLL CALL

| | | | |
|---------------------|----------|-------------------------------|----------|
| Jamie Walker, Chair | Texas | Justin Schrader/Bruce Bornman | Nebraska |
| Kevin Fry | Illinois | Jim Everett | New York |
| Roy Eft | Indiana | Joel Sander | Oklahoma |
| Steve Mayhew | Michigan | Jake Garn | Utah |

AGENDA

1. Discuss Summary Investment Schedule Updates—*Jamie Walker (TX)*
 - Current Summary Investment Schedule Blank Attachment 1
 - Current Summary Investment Schedule Instructions Attachment 2
 - Updated Summary Investment Schedule Blank Attachment 3
 - Updated Summary Investment Schedule Instructions Attachment 4
2. Discuss Supranational Definition Added to Instructions— *Jamie Walker (TX)* Attachment 5
3. Discuss Updated Issues List—*Jamie Walker (TX)* Attachment 6
4. Any Other Matters Brought Before the Subgroup
5. Adjournment

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SUMMARY INVESTMENT SCHEDULE

| Investment Categories | Gross Investment Holdings | | Admitted Assets as Reported in the Annual Statement | | | |
|---|---------------------------|-----------------|---|--|------------------------------|-----------------|
| | 1 Amount | 2 Percentage | 3 Amount | 4 Securities Lending Reinvested Collateral Amount | 5 Total (Col. 3+4) Amount | 6 Percentage |
| 1. Bonds: | | | | | | |
| 1.1 U.S. treasury securities | | | | | | |
| 1.2 U.S. government agency obligations (excluding mortgage-backed securities): | | | | | | |
| 1.21 Issued by U.S. government agencies | | | | | | |
| 1.22 Issued by U.S. government sponsored agencies | | | | | | |
| 1.3 Non-U.S. government (including Canada, excluding mortgage-backed securities) | | | | | | |
| 1.4 Securities issued by states, territories, and possessions and political subdivisions in the U.S.: | | | | | | |
| 1.41 States, territories and possessions general obligations | | | | | | |
| 1.42 Political subdivisions of states, territories and possessions and political subdivisions general obligations | | | | | | |
| 1.43 Revenue and assessment obligations | | | | | | |
| 1.44 Industrial development and similar obligations | | | | | | |
| 1.5 Mortgage-backed securities (includes residential and commercial MBS): | | | | | | |
| 1.51 Pass-through securities: | | | | | | |
| 1.511 Issued or guaranteed by GNMA | | | | | | |
| 1.512 Issued or guaranteed by FNMA and FHLMC | | | | | | |
| 1.513 All other | | | | | | |
| 1.52 CMOs and REMICs: | | | | | | |
| 1.521 Issued or guaranteed by GNMA, FNMA, FHLMC or VA | | | | | | |
| 1.522 Issued by non-U.S. Government issuers and collateralized by mortgage-backed securities issued or guaranteed by agencies shown in Line 1.521 | | | | | | |
| 1.523 All other | | | | | | |
| 2. Other debt and other fixed income securities (excluding short term): | | | | | | |
| 2.1 Unaffiliated domestic securities (includes credit tenant loans and hybrid securities) | | | | | | |
| 2.2 Unaffiliated non-U.S. securities (including Canada) | | | | | | |
| 2.3 Affiliated securities | | | | | | |
| 3. Equity interests: | | | | | | |
| 3.1 Investments in mutual funds | | | | | | |
| 3.2 Preferred stocks: | | | | | | |
| 3.21 Affiliated | | | | | | |
| 3.22 Unaffiliated | | | | | | |
| 3.3 Publicly traded equity securities (excluding preferred stocks): | | | | | | |
| 3.31 Affiliated | | | | | | |
| 3.32 Unaffiliated | | | | | | |
| 3.4 Other equity securities: | | | | | | |
| 3.41 Affiliated | | | | | | |
| 3.42 Unaffiliated | | | | | | |
| 3.5 Other equity interests including tangible personal property under lease: | | | | | | |
| 3.51 Affiliated | | | | | | |
| 3.52 Unaffiliated | | | | | | |
| 4. Mortgage loans: | | | | | | |
| 4.1 Construction and land development | | | | | | |
| 4.2 Agricultural | | | | | | |
| 4.3 Single family residential properties | | | | | | |
| 4.4 Multifamily residential properties | | | | | | |
| 4.5 Commercial loans | | | | | | |
| 4.6 Mezzanine real estate loans | | | | | | |
| 5. Real estate investments: | | | | | | |
| 5.1 Property occupied by company | | | | | | |
| 5.2 Property held for production of income (including \$ of property acquired in satisfaction of debt) | | | | | | |
| 5.3 Property held for sale (including \$ property acquired in satisfaction of debt) | | | | | | |
| 6. Contract loans | | | | | | |
| 7. Derivatives | | | | | | |
| 8. Receivables for securities | | | | | | |
| 9. Securities Lending (Line 10, Asset Page reinvested collateral) | | | | XXX | XXX | XXX |
| 10. Cash, cash equivalents and short-term investments | | | | | | |
| 11. Other invested assets | | | | | | |
| 12. Total invested assets | | | | | | |

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SUMMARY INVESTMENT SCHEDULE

This schedule was developed to assist regulators in identifying and analyzing the risks inherent in a portfolio of securities as well as identifying the differences in valuation and admission between those practices prescribed or permitted by the state of domicile and those set forth in the NAIC *Accounting Practices and Procedures Manual*. This schedule includes only those assets from the general account. The line captions were developed with the intention of grouping securities with common risk characteristics together. These groupings were determined based upon a review of schedules within the NAIC Annual Statement and the Federal Financial Institutions Examination Council Consolidated Reports of Condition and Income for A Bank With Domestic and Foreign Offices (FFIEC 031, also known as the “Call Report”).

Column 1 – Gross Investment Holdings – Amount

This column represents the admitted value of an asset determined by applying the valuation procedures and admission criteria of the NAIC *Accounting Practices and Procedures Manual*.

Column 2 – Gross Investment Holdings – Percentage

Amount represents the percentage of the individual Column 1 line item to the Total Invested Assets amount presented in Column 1, Line 12.

Column 3 – Admitted Assets as Reported in the Annual Statement – Amount

This column represents the admitted value of an asset determined by applying the valuation procedures and admission criteria prescribed or permitted by the state of domicile (i.e., the basis of admitted assets reported in the Annual Statement). A variation between the amounts in Column 1 and Column 3 would indicate that a reporting entity valued or admitted an asset differently under its state law than it would have under the NAIC *Accounting Practices and Procedures Manual*. An example includes a case where an entity was required to nonadmit an asset under its state investment law but was not required to nonadmit under the NAIC *Accounting Practices and Procedures Manual* because there are no investment limits within the Manual. Another example includes a case where an entity was not able to admit an asset under the NAIC *Accounting Practices and Procedures Manual* (i.e., it did not meet the requirements of SSAP No. 4—*Assets and Nonadmitted Assets*) but was able to admit the asset under the basket clause within the state investment law.

Column 4 – Admitted Assets as Reported in the Annual Statement – Securities Lending Reinvested Collateral Amount

This column represents Schedule DL, Part 1 (Page 2, Line 10) reflected in their respective investment categories.

Line 12, Total Invested Assets should equal Column 3, Line 9, Securities Lending.

Column 5 – Admitted Assets as Reported in the Annual Statement – Total Amount

For Lines 1 through 8, Line 10 and Line 11, Column 5 should equal Column 3 plus Column 4.

For Line 12, Column 5 should equal Column 3, Line 12 plus Column 4, Line 12 minus Column 3, Line 9.

Column 6 – Admitted Assets as Reported in the Annual Statement – Percentage

Amount represents the percentage of the individual Column 5 line item to the Total Invested Assets amount presented in Column 5, Line 12.

Line 1.1 – U.S. Treasury Securities

Include: The value of all U.S. Treasury securities.

All bills, certificates of indebtedness, notes, and bonds, including those issued under the Separate Trading of Registered Interest and Principal of Securities (STRIPS) program and those that are "inflation-indexed."

Exclude: All obligations of U.S. Government agencies.

Detached Treasury security coupons and ex-coupon Treasury securities held as the result of either their purchase or stripping of such securities and variations of coupon stripping that have been marketed with names such as CATS (Certificates of Accrual on Treasury Securities), TIGR (Treasury Investment Growth Receipts), COUGAR (Certificates on Government Receipts), LION (Lehman Investment Opportunity Notes), and ETR (East Treasury Receipts).

Line 1.2 – U.S. Government Agency Obligations (Excluding Mortgage-Backed Securities)

Include: The value of all U.S. Government agency obligations (excluding mortgage-backed securities).

Exclude: All holdings of U.S. Government-issued or -guaranteed mortgage pass-through securities.

Collateralized mortgage obligations (CMOs), real estate mortgage investments conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities (such as interest-only strips (IOs), principal-only strips (POs), and similar instruments) issued by U.S. Government agencies and corporations.

Participations in pools of Federal Housing Administration (FHA) Title I loans, which generally consist of junior lien home improvement loans.

Line 1.21 – Issued by U.S. Government Agencies

Include: The value of all obligations (excluding mortgage-backed securities) that have been issued by U.S. Government agencies. For purposes of this schedule, a U.S. Government agency is defined as an instrumentality of the U.S. Government whose debt obligations are fully and explicitly guaranteed as to the timely payment of principal and interest by the full faith and credit of the U.S. Government. Include, among others, debt securities (but not mortgage-backed securities) of the following U.S. Government agencies:

Export-Import Bank (Ex-Im Bank)

Federal Housing Administration (FHA)

Government National Mortgage Association (GNMA)

Maritime Administration

Small Business Administration (SBA)

Small Business Administration (SBA) "Guaranteed Loan Pool Certificates," which represent an undivided interest in a pool of SBA-guaranteed portions of loans for which the SBA has further guaranteed the timely payment of scheduled principal and interest payments

Participation certificates issued by the Export-Import Bank and the General Services Administration

Line 1.22 – Issued by U.S. Government-sponsored Agencies

Include: The value of all obligations (excluding mortgage-backed securities) that have been issued by U.S. Government-sponsored agencies. For purposes of this schedule, U.S. Government-sponsored agencies are defined as agencies originally established or chartered by the U.S. Government to serve public purposes specified by the U.S. Congress but whose debt obligations are not explicitly guaranteed by the full faith and credit of the U.S. Government. Include, among others, debt securities and mortgage-backed bonds (i.e., bonds that are collateralized by mortgages) of the following government-sponsored agencies:

Federal Agricultural Mortgage Corporation (Farmer Mac)
 Federal Farm Credit Banks
 Federal Home Loan Banks (FHLBs)
 Federal Home Loan Mortgage Corporation (FHLMC or Freddie Mac)
 Federal Land Banks (FLBs)
 Federal National Mortgage Association (FNMA or Fannie Mae)
 Financing Corporation (FICO)
 Resolution Funding Corporation (REFCORP)
 Tennessee Valley Authority (TVA)
 U.S. Postal Service

Line 1.3 – Non-U.S. Government (Including Canada, Excluding Mortgage-Backed Securities)

Include: The value of all obligations (excluding mortgage-backed securities) that have been issued by Foreign Governments (including Canadian obligations). All included are debt securities issued by foreign governmental units and debt securities issued by international organizations such as the International Bank for Reconstruction and Development (World Bank), Inter-American Development Bank, and Asian Development Bank.

Line 1.4 – Securities Issued by States, Territories and Possessions and Political Subdivisions in the U.S

Include: The value of all securities issued by states and political subdivisions in the United States.

Exclude: All mortgage-backed securities issued by state and local housing authorities in the U.S. Collateralized mortgage obligations (CMOs), real estate mortgage investments conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities (such as interest-only strips (IOs), principal-only strips (POs), and similar instruments) issued by state and local housing authorities in the U.S.

Line 1.41 – States, Territories and Possessions General Obligations

Include: The value of all obligations (excluding mortgage-backed securities) that have been issued by U.S. States and Territories. U.S. States and Territories, for purposes of this schedule, include general obligations that are securities whose principal and interest will be paid from the general tax receipts of the NAIC members. NAIC members are composed of the 50 states, the District of Columbia, American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

- Line 1.42 – Political Subdivisions of States, Territories and Possessions and Political Subdivisions General Obligations
- Include: The value of all obligations (excluding mortgage-backed securities) that have been issued by Political Subdivisions of U.S. States, Territories and Political Subdivisions. Political Subdivisions of U.S. States, Territories and Possessions, for purposes of this schedule, include general obligations that are securities whose principal and interest will be paid from the general tax receipts of the Political Subdivision (the counties, municipalities, school districts, irrigation districts, and drainage and sewer districts) of the NAIC members. NAIC members are composed of the 50 states, the District of Columbia, American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.
- Line 1.43 – Revenue and Assessment Obligations
- Include: The value of all revenue and assessment obligations that are securities whose debt service is paid solely from the revenues of the projects financed by the securities rather than from general tax funds.
- Line 1.44 – Industrial Development and Similar Obligations
- Include: The value of all industrial development bonds (IDB) and similar obligations. IDBs and similar obligations are issued under the auspices of states or political subdivisions for the benefit of a private party or enterprise where that party or enterprise, rather than the government entity, is obligated to pay the principal and interest on the obligation.
- Line 1.5 – Mortgage-backed Securities (Includes Residential and Commercial MBS)
- Include: The value of all residential and commercial mortgage-backed securities, including mortgage pass-through securities, collateralized mortgage obligations (CMOs), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities (such as interest-only strips (IOs), principal-only strips (POs), and similar instruments).
- Exclude: Securities backed by loans extended under home equity lines, (i.e., revolving open-end lines of credit secured by 1-4 family residential properties).
- Bonds issued by the Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (FHLMC) that are collateralized by mortgages, (i.e., mortgage-backed bonds, and mortgage-backed bonds issued by non-U.S. Government issuers).
- Participation certificates issued by the Export-Import Bank and the General Services Administration.
- Participation certificates issued by a Federal Intermediate Credit Bank.

Line 1.51 – Pass-through Securities

Include: The value of all holdings of mortgage pass-through securities. In general, a mortgage pass-through security represents an undivided interest in a pool that provides the holder with a pro rata share of all principal and interest payments on the residential mortgages in the pool, and includes certificates of participation in pools of residential mortgages. U.S. Government-issued participation certificates (PCs) that represent a pro rata share of all principal and interest payments on a pool of resecuritized participation certificates that, in turn, are backed by residential mortgages, (e.g., FHLMC Giant PCs).

Exclude: All collateralized mortgage obligations (CMOs), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities (such as interest-only strips (IOs), principal-only strips (POs), and similar instruments).

Line 1.511 – Issued or Guaranteed by GNMA

Include: The value of all holdings of mortgage pass-through securities guaranteed by the Government National Mortgage Association (GNMA).

Exclude: Mortgage pass-through securities issued by FNMA and FHLMC.

Line 1.512 – Issued or Guaranteed by FNMA and FHLMC

Include: The value of all holdings of mortgage pass-through securities issued by the Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (FHLMC).

Exclude: Mortgage pass-through securities that are guaranteed by the Government National Mortgage Association (GNMA).

Line 1.513 – All Other

Include: The value of all holdings of mortgage pass-through securities issued by others (e.g., other depository institutions, insurance companies, state and local housing authorities in the U.S.) that are not guaranteed by the U.S. Government.

Line 1.52 – CMOs and REMICs

Include: The value of all mortgage-backed securities other than pass-through securities. Other mortgage-backed securities include all classes of collateralized mortgage obligations (CMOs) and real estate mortgage investments conduits (REMICs), CMO and REMIC residuals and similar interests, stripped mortgage-backed securities (such as interest-only strips (IOs), principal-only strips (POs), and similar instruments).

Line 1.521 – Issued or Guaranteed by GNMA, FNMA, FHLMC, or VA

Include: The value of all classes of CMOs and REMICs, CMO and REMIC residuals, and stripped mortgage-backed securities issued by the Federal National Mortgage Association (FNMA) or the Federal Home Loan Mortgage Corporation (FHLMC) or guaranteed by the Government National Mortgage Association (GNMA). For purposes of this schedule, also include REMICs issued by the U.S. Department of Veterans Affairs (VA) in this item.

- Line 1.522 – Issued by Non-U.S. Government Issuers and Collateralized by Mortgage Backed Securities Issued or Guaranteed by Agencies Shown in Line 1.521
- Include: The value of all classes of CMOs, REMICs, CMO and REMIC residuals, and stripped mortgage backed securities issued by non-U.S. Government issuers (e.g., other depository institutions, insurance companies, state and local housing authorities in the U.S.) for which the collateral consists of GNMA (Ginnie Mae) pass-throughs, FNMA (Fannie Mae) pass-throughs, FHLMC (Freddie Mac) participation certificates, or other mortgage-backed securities (i.e., classes of CMOs or REMICs, CMO or REMIC residuals, and stripped mortgage-backed securities) issued or guaranteed by FNMA, FHLMC, GNMA, or VA.
- Line 1.523 – All Other
- Include: The value of all CMOs, REMICs, CMO and REMIC residuals, and stripped mortgage-backed securities issued by non-U.S. Government issuers (e.g., other depository institutions, insurance companies, state and local housing authorities in the U.S.) for which the collateral does not consist of GNMA (Ginnie Mae) pass-throughs, FNMA (Fannie Mae) pass-throughs, FHLMC (Freddie Mac) participation certificates, or other mortgage-backed securities (i.e., classes of CMOs or REMICs, CMO or REMIC residuals, and stripped mortgage-backed securities) issued or guaranteed by FNMA, FHLMC, GNMA, or VA.
- Line 2 – Other Debt and Other Fixed Income Securities (Excluding Short-term)
- Include: The value of all debt securities that cannot properly be reported within Line 1, above.
- ~~Class One~~ Bond Mutual Funds – as Identified by the SVO as listed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*, Part Six, Section 2(h) and Exchange Traded Funds listed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*, Part Six, Section 2(i).
- Line 2.1 – Unaffiliated Domestic Securities (Includes Credit Tenant Loans and Hybrid Securities)
- Include: The value of all unaffiliated domestic debt securities. Unaffiliated domestic debt securities includes but is not limited to bonds, notes, debentures, equipment trust certificates, and commercial paper issued by unaffiliated U.S.-chartered corporations, detached U.S. Government security coupons and ex-coupon U.S. Government securities held as the result of either their purchase or the stripping of such securities, and treasury receipts such as CATS, TIGRs, COUGARs, LIONs, and ETRs.
- Other U.S. issuers not reportable elsewhere within Line 1.
- Line 2.2 – Unaffiliated Non-U.S. Securities (Including Canada)
- Include: The value of all unaffiliated foreign debt securities. Unaffiliated foreign debt securities include bonds, notes, debentures, equipment trust certificates, and commercial paper issued by unaffiliated non-U.S.-chartered corporations.
- Line 2.3 – Affiliated Securities
- Include: The value of all affiliated debt securities. Affiliated debt securities include bonds, notes, debentures, equipment trust certificates, and commercial paper issued by affiliated non-U.S.-chartered corporations.

| | | | |
|----------|---|---|--|
| Line 3 | – | Equity Interests | |
| | | Include: | The value of all investments in mutual funds and other equity securities. Such securities include, but are not limited to, money market mutual funds, mutual funds that invest solely in U.S. Government securities, common stock of the Federal National Mortgage Association (Fannie Mae), preferred stock and unrestricted voting common stock of the Student Loan Marketing Association (Sallie Mae), and common stock of the Federal Home Loan Mortgage Corporation (Freddie Mac). |
| Line 3.1 | – | Investments in Mutual Funds | |
| | | Include: | Include only mutual funds reported in Schedule D, Part 2, Section 2. |
| Line 3.2 | – | Preferred Stocks | |
| | | Include: | The value of all investments in the preferred stock of affiliated and unaffiliated entities. Preferred stock which may or may not be publicly traded and may include shares against which exchange traded call options are outstanding include redeemable preferred stock, mandatory sinking fund preferred stock, perpetual preferred stock, including nonredeemable preferred stock and preferred stock redeemable at the option of the issuer. Redeemable preferred stock is defined as preferred stock that must be redeemed by the issuing enterprise or is redeemable at the option of the reporting entity. It includes mandatory sinking fund preferred stock and payment-in-kind (PIK) preferred stock. |
| | | | Exchange Traded Funds listed in the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office</i> , Part Six, Section 2. |
| Line 3.3 | – | Publicly Traded Equity Securities (Excluding Preferred Stocks) | |
| | | Include: | The value of all investments in the equity securities of affiliated and unaffiliated entities. Publicly traded equity securities includes but is not limited to equity securities traded on a public exchange, master limited partnerships trading as common stock and American deposit receipts only if the security is traded on the New York, American, or NASDAQ exchanges, and publicly traded common stock warrants. |
| Line 3.4 | – | Other Equity Securities | |
| | | Include: | The value of all equity securities of affiliated and unaffiliated entities not reported in Lines 3.1, 3.2, 3.3 and 3.5. Other equity securities includes but is not limited to: |
| | | | (1) Equity securities not traded on a public exchange (e.g., private equities). |
| | | | (2) Master limited partnership common stock not traded on the New York, American, or NASDAQ exchanges. |
| Line 3.5 | – | Other Equity Interests Including Tangible Personal Property under Lease | |
| | | Include: | The value of all investments in tangible property under lease. |

Line 4 – Mortgage Loans

Include: The value of all loans secured by real estate. This includes loans secured by residential properties that are guaranteed by the Farmers Home Administration (FmHA) and extended, collected, and serviced by a party other than the FmHA, loans secured by properties and guaranteed by governmental entities in foreign countries, participations in pools of Federal Housing Administration (FHA) Title I home improvement loans that are secured by liens (generally, junior liens) on residential properties, and mezzanine real estate loans (as defined in *SSAP No. 83—Mezzanine Real Estate Loans*).

Exclude: From loans secured by real estate:

Obligations (other than securities and leases) of states and political subdivisions in the U.S. that are secured by real estate.

All loans and sales contracts indirectly representing other real estate.

Loans to real estate companies, real estate investment trusts, mortgage lenders, and foreign non-governmental entities that specialize in mortgage loan originations and that service mortgages for other lending institutions when the real estate mortgages or similar liens on real estate are not sold to the bank but are merely pledged as collateral.

Bonds issued by the Federal National Mortgage Association or by the Federal Home Loan Mortgage Corporation that are collateralized by residential mortgages.

Pooled residential mortgages for which participation certificates have been issued or guaranteed by the Government National Mortgage Association, the Federal National Mortgage Association, or the Federal Home Loan Mortgage Corporation.

Line 4.1 – Construction and Land Development

Include: The value of loans secured by real estate made to finance land development (i.e., the process of improving land – laying sewers, water pipes, etc.) preparatory to erecting new structures or the on-site construction of industrial, commercial, residential, or farm buildings. For this item, "construction" includes not only construction of new structures, but also additions or alterations to existing structures and the demolition of existing structures to make way for new structures.

Loans secured by vacant land, except land known to be used or usable for agricultural purposes, such as crop and livestock production.

Loans secured by real estate the proceeds of which are to be used to acquire and improve developed and undeveloped property.

Loans made under Title I or Title X of the National Housing Act that conform to the definition of construction stated above and that are secured by real estate.

Exclude: Loans to finance construction and land development that are not secured by real estate.

Line 4.2 – Agricultural

Include: The value of loans secured by farmland and improvements thereon, as evidenced by mortgages or other liens. Farmland includes all land known to be used or usable for agricultural purposes, such as crop and livestock production. Farmland includes grazing or pastureland, whether tillable or not and whether wooded or not. Include loans secured by farmland that are guaranteed by the Farmers Home Administration (FmHA) or by the Small Business Administration (SBA) and that are extended, serviced, and collected by any party other than FmHA or SBA.

Exclude: Loans for farm property construction and land development purposes.

Line 4.3 – Single Family Residential Properties

Include: The value of loans secured by real estate as evidenced by mortgages (FHA, FmHA, VA, or conventional) or other liens on nonfarm property containing one to four dwelling units (including vacation homes) or more than four dwelling units if each is separated from other units by dividing walls that extend from ground to roof (e.g., row houses, townhouses, or the like), mobile homes where (a) state laws define the purchase or holding of a mobile home as the purchase or holding of real property and where (b) the loan to purchase the mobile home is secured by that mobile home as evidenced by a mortgage or other instrument on real property, individual condominium dwelling units and loans secured by an interest in individual cooperative housing units, even if in a building with five or more dwelling units, and housekeeping dwellings with commercial units combined where use is primarily residential and where only one to four family dwelling units are involved.

Exclude: Loans for one to four family residential property construction and land development purposes. Also exclude loans secured by vacant lots in established single-family residential sections or in areas set aside primarily for one to four family homes.

Line 4.4 – Multifamily Residential Properties

Include: The value of all other nonfarm residential loans secured by real estate as evidenced by mortgages (FHA and conventional) or other liens that are not reportable in Line 4.3.

Nonfarm properties with five or more dwelling units in structures (including apartment buildings and apartment hotels) used primarily to accommodate households on a more or less permanent basis.

Five or more unit housekeeping dwellings with commercial units combined where use is primarily residential.

Cooperative-type apartment buildings containing five or more dwelling units.

Exclude: Loans for multifamily residential property construction and land development purposes. Loans secured by nonfarm nonresidential properties.

- Line 4.5 – Commercial Loans
- Include: The value of loans secured by real estate as evidenced by mortgages or other liens on business and industrial properties, hotels, motels, churches, hospitals, educational and charitable institutions, dormitories, clubs, lodges, association buildings, "homes" for aged persons and orphans, golf courses, recreational facilities, and similar properties.
- Exclude: Loans for nonfarm nonresidential property construction and land development.
- Line 5 – Real Estate Investments
- Include: Property occupied by the company. (Line 4.1, Column 3, Page 2, Assets)
- Property held for the production of income. (Line 4.2, Column 3, Page 2, Assets)
- Property held for sale. (Line 4.3 Column 3, Page 2, Assets)
- Line 5.1, Column 3 should equal the amount reported in Line 4.1, Column 3, Page 2, Assets.
- Line 5.2, Column 3 should equal the amount reported in Line 4.2, Column 3, Page 2, Assets.
- Line 5.3, Column 3 should equal the amount reported in Line 4.3, Column 3, Page 2, Assets.
- Line 6 – Contract Loans
- Include: The value of all contract loans.
- Column 3 should equal the amount reported in Line 6, Column 3, Page 2, Assets.
- Line 7 – Derivatives
- Include: The value of derivatives.
- Column 3 should equal the amount reported in Line 7, Column 3, Page 2, Assets.
- Line 8 – Receivable for Securities
- Include: The value of receivable for securities.
- Column 3 should equal the amount reported in Line 9, Column 3, Page 2, Assets.
- Line 9 – Securities Lending (Reinvested Collateral Line 10, Asset Page)
- Include: The value of securities lending.
- Column 3 should equal the amount reported in Line 10, Column 3, Page 2, Assets.

Line 10 – Cash, Cash Equivalents and Short-term Investments

Include: The value of cash (Schedule E, Part 1), cash equivalents (Schedule E, Part 2) and short-term investments (Schedule DA, Part 1 including Exempt Money Market Funds – as Identified by the SVO and ~~Class One~~ All Other Money Market Mutual Funds).

Line 11 – Other Invested Assets

Include: The value of all other invested assets that have not been included in Lines 1 to 10 above.

Line 12 – Total Invested Assets

Sum of Lines 1 to 11. The amount reported in Column 3 should equal the amount of total invested assets reported in Line 12 Column 3, Page 2, Assets.

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SUMMARY INVESTMENT SCHEDULE

| Investment Categories | State Allowable | Investment Holdings Admissible Per APPM* | | Reported in the Annual Statement (State Basis) | | | | |
|---|-----------------|--|--------------------------------|--|-----------------------|---|-------------------------|--------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Amount | Amount | Percentage of Column 2 Line 13 | Gross Asset Amount | Admitted Asset Amount | Securities Lending Reinvested Collateral Amount | Total (Col. 4+6) Amount | Percentage of Column 7 Line 13 |
| 1. Long-Term Bonds (Schedule D, Part 1): | | | | | | | | |
| 1.1 U.S. Governments | | | | | | | | |
| 1.2 All Other Governments | | | | | | | | |
| 1.3 U.S. States, Territories and Possessions, etc. Guaranteed..... | | | | | | | | |
| 1.4 U.S. Political Subdivisions of States , Territories and Possessions, Guaranteed | | | | | | | | |
| 1.5 U.S. Special Revenue & Special Assessment Obligations, etc. Non-Guaranteed | | | | | | | | |
| 1.6 Industrial and Miscellaneous | | | | | | | | |
| 1.7 Hybrid Securities | | | | | | | | |
| 1.8 Parent, Subsidiaries and Affiliates | | | | | | | | |
| 1.9 SVO Identified Funds..... | | | | | | | | |
| 1.10 Total Long-Term Bonds | | | | | | | | |
| 2. Preferred Stocks (Schedule D, Part 2, Sections 1): | | | | | | | | |
| 2.1 Preferred Stocks – Industrial and Misc. (Unaffiliated) | | | | | | | | |
| 2.2 Preferred Stocks – Parent, Subsidiaries and Affiliates | | | | | | | | |
| 2.3 Total Preferred Stocks | | | | | | | | |
| 3. Common Stocks (Schedule D, Part 2, Sections 2): | | | | | | | | |
| 3.1 Common Stocks – Industrial and Misc. (Unaffiliated) | | | | | | | | |
| 3.2 Common Stocks – Parent, Subsidiaries and Affiliates | | | | | | | | |
| 3.3 Common Stocks – Mutual Funds | | | | | | | | |
| 3.4 Total Common Stocks | | | | | | | | |
| 4. Mortgage loans (Schedule B): | | | | | | | | |
| 4.1 Mortgages in Good Standing..... | | | | | | | | |
| 4.2 Restructured Mortgages | | | | | | | | |
| 4.3 Mortgages with Overdue Interest over 90 Days, not in Process of Foreclosure | | | | | | | | |
| 4.4 Mortgages in Process of Foreclosure | | | | | | | | |
| 4.5 Total Mortgage loans | | | | | | | | |
| 5. Real estate (Schedule A): | | | | | | | | |
| 5.1 Properties Occupied by Company..... | | | | | | | | |
| 5.2 Properties Held for Production of Income | | | | | | | | |
| 5.3 Properties Held for Sale | | | | | | | | |
| 5.4 Total Real Estate | | | | | | | | |
| 6. Cash, cash equivalents, and short term investments: | | | | | | | | |
| 6.1 Cash (Schedule E, Part 1) | | | | | | | | |
| 6.2 Cash Equivalents (Schedule E, Part 2) | | | | | | | | |
| 6.3 Short-Term Investments (Schedule DA)..... | | | | | | | | |
| 6.4 Total Cash, Cash Equivalents, and Short Term Investments | | | | | | | | |
| 7. Contract Loans | | | | | | | | |
| 8. Derivatives (Schedule DB)..... | | | | | | | | |
| 9. Other Invested Assets (Schedule BA) | | | | | | | | |
| 10. Receivables for Securities | | | | | | | | |
| 11. Securities Lending (Schedule DL) | | | | | | XXX | XXX | XXX |
| 12. Aggregate Write-ins for Invested Assets..... | | | | | | | | |
| 13. Total Invested Assets | | | | | | | | |

* - APPM is abbreviation for NAIC Accounting Practices and Procedures Manual

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SUMMARY INVESTMENT SCHEDULE

This schedule was developed to assist regulators in identifying and analyzing the risks inherent in a portfolio of securities as well as identifying the differences in valuation and admission between those practices prescribed or permitted by the state of domicile and those set forth in the NAIC *Accounting Practices and Procedures Manual*. This schedule includes only those assets from the general account. The line captions were developed with the intention of grouping securities with common risk characteristics together. These groupings were determined based upon a review of schedules within the NAIC Annual Statement and the Federal Financial Institutions Examination Council Consolidated Reports of Condition and Income for A Bank With Domestic and Foreign Offices (FFIEC 031, also known as the “Call Report”).

| | | |
|----------|---|---|
| Column 1 | - | State Allowable |
| | | This column represents the admitted value that the state allows. |
| Column 2 | - | Investment Holdings Admissible Per APPM - Amount |
| | | This column represents the admitted value of an asset determined by applying the valuation procedures and admission criteria of the NAIC <i>Accounting Practices and Procedures Manual</i> . |
| Column 3 | - | Investment Holdings Admissible Per APPM - Percentage |
| | | Amount represents the percentage of the individual Column 1 line item to the Total Invested Assets amount presented in Column 2, Line 13. |
| Column 4 | - | Gross Asset Amount |
| | | This column represents the value reported on the Investment Schedules. The amounts reported in this column should tie to Column 1 of the Asset Page. |
| Column 5 | - | Admitted Assets as Reported in the Annual Statement – Amount |
| | | This column represents the admitted value of an asset determined by applying the valuation procedures and admission criteria prescribed or permitted by the state of domicile (i.e., the basis of admitted assets reported in the Annual Statement). A variation between the amounts in Column 1 and Column 3 would indicate that a reporting entity valued or admitted an asset differently under its state law than it would have under the NAIC <i>Accounting Practices and Procedures Manual</i> . An example includes a case where an entity was required to nonadmit an asset under its state investment law but was not required to nonadmit under the NAIC <i>Accounting Practices and Procedures Manual</i> because there are no investment limits within the Manual. Another example includes a case where an entity was not able to admit an asset under the NAIC <i>Accounting Practices and Procedures Manual</i> (i.e., it did not meet the requirements of SSAP No. 4— <i>Assets and Nonadmitted Assets</i>) but was able to admit the asset under the basket clause within the state investment law. This Column should tie to Column 3 of the Asset page. |
| Column 6 | - | Admitted Assets as Reported in the Annual Statement – Securities Lending Reinvested Collateral Amount |
| | | This column represents Schedule DL, Part 1 (Page 2, Line 10) reflected in their respective investment categories. |
| | | Line 12, Total Invested Assets should equal Column 4, Line 10, Securities Lending. |
| Column 7 | - | Admitted Assets as Reported in the Annual Statement – Total Amount |
| | | For Lines 1 through 9, Column 7 should equal Column 4 plus Column 6. |
| | | For Line 13, Column 7 should equal Column 4, Line 13 plus Column 6, Line 13 minus Column 4, Line 10. |

Column 8 – Admitted Assets as Reported in the Annual Statement – Percentage

Amount represents the percentage of the individual Column 8 line item to the Total Invested Assets amount presented in Column 8, Line 13.

| | | | |
|-----------|---|--|---|
| Line 1.1 | - | U.S. Governments | |
| | | Include: | The value of all U.S. Government securities as defined per the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office</i> Part Two, Section 4. |
| Line 1.2 | - | All other Governments | |
| | | Include: | The value of all investments issued by non-U.S. governments, including bonds of political subdivisions and special revenue. This includes bonds issued by utilities owned by non-U.S. governments and bonds fully guaranteed by non-U.S. governments |
| Line 1.3 | - | U.S. States, Territories and Possessions, etc. Guaranteed | |
| | | Include: | The value of general obligations of these entities (NAIC members), as well as bonds issued by utility companies owned by these entities. |
| Line 1.4 | - | U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed | |
| | | Include: | The value of general obligations of cities, counties, townships, etc., as well as bonds issued by utility companies owned by these entities |
| Line 1.5 | - | U.S. Special Revenue & Special Assessment Obligations, etc. Non-Guaranteed | |
| | | Include: | The value of those U.S. government issues not listed in Part Six, Section 2(e) of the <i>Purposes and Procedures manual of the NAIC Investment Analysis Office</i> , yet included in Part Two, Section 4(c)(ii). This category also includes bonds that are issued by states, territories, possessions and other political subdivisions that are issued for a specific financing project rather than as general obligation bonds. |
| Line 1.6 | - | Industrial and Miscellaneous | |
| | | Include: | The value of all non-governmental issues that do not qualify for some other bond category, including privatized (non-government ownership) utility companies. Include Public Utilities. |
| Line 1.7 | - | Hybrid Securities | |
| | | Include: | The value of securities whose proceeds are accorded some degree of equity treatment by one or more of the nationally recognized statistical rating organizations and/or which are recognized as regulatory capital by the issuer's primary regulatory authority. |
| Line 1.8 | - | Parent, Subsidiaries and Affiliates | |
| | | Include: | The value of all affiliated debt securities as defined under <i>SSAP No. 97 – Investments in Subsidiary, Controlled and Affiliated Entities</i> |
| Line 1.9 | - | SVO Identified Funds | |
| | | Include: | The value of all Bond Mutual Funds as listed in Part Six, Section 2(h) of the <i>Purposes and Procedures manual of the NAIC Investment Analysis Office</i> and Exchange Traded Funds listed in Part Six, Section 2(i) of the <i>Purposes and Procedures manual of the NAIC Investment Analysis Office</i> |
| Line 1.10 | - | Total Long-Term Bonds | |

Sum of Lines 1.1 to 1.9.

The amount reported in Column 4 should equal the amount reported in Line 1 Column 1, Page 2, Assets.

The amount reported in Column 5 should equal the amount reported in Line 1 Column 3, Page 2, Assets.

Line 2.1 - Preferred Stocks – Industrial and Miscellaneous (Unaffiliated)

Include: The value of all unaffiliated preferred stocks.

Line 2.2 - Preferred Stocks – Parent, Subsidiaries and Affiliates

Include: The value of all preferred stock securities as defined under *SSAP No. 97 – Investments in Subsidiary, Controlled and Affiliated Entities*

Line 2.3 - Total Preferred Stocks

Sum of Lines 2.1 to 2.2

The amount reported in Column 4 should equal the amount reported in Line 2.1 Column 1, Page 2, Assets.

The amount reported in Column 5 should equal the amount reported in Line 2.1 Column 3, Page 2, Assets.

Line 3.1 - Common Stocks – Industrial and Miscellaneous (Unaffiliated)

Include: The value of all unaffiliated common stocks that are not mutual funds

Line 3.2 - Common Stocks – Parent, Subsidiary and Affiliates

Include: The value of all common stock securities as defined under *SSAP No. 97 – Investments in Subsidiary, Controlled and Affiliated Entities*

Line 3.3 - Common Stocks – Mutual Funds

Include: The value of all investments in shares of funds regulated as mutual funds by the Securities and Exchange Commission.

Line 3.4 - Total Common Stocks

Sum of Lines 3.1 to 3.3

The amount reported in Column 4 should equal the amount reported in Line 2.2 Column 1, Page 2, Assets.

The amount reported in Column 5 should equal the amount reported in Line 2.2 Column 3, Page 2, Assets.

Line 4.1 - Mortgage Loans – Mortgages in Good Standing

Include: The value of loans on which all the original basic terms of the loan are being met by the borrowers.

Line 4.2 - Mortgage Loans – Restructured Mortgages

Include: The value of loans on which the basic terms such as interest rate, maturity date, collateral or guaranty have been restructured in 1986 or later as a result of actual or anticipated delinquency.

Line 4.3 - Mortgage Loans – Mortgages with Overdue Interest over 90 Days, not in Process of Foreclosure

Include: The value of loans on which mortgages have interest that is overdue more than 90 days or upon which taxes or other liens are delinquent more than one year.

Line 4.4 - Mortgage Loans – Mortgages in Process of Foreclosure

Include: The value of loans on which the loans are in the process of being foreclosed or voluntarily conveyed by the borrower to the lender. It also includes loans in which transfer of title is awaiting expiration of redemption or moratorium period.

Line 4.5 - Total Mortgage Loans

Sum of Lines 4.1 to 4.4

The amount reported in Column 4 should equal the amount reported in Line 3.1 plus Line 3.2 Column 1, Page 2, Assets.

The amount reported in Column 5 should equal the amount reported in Line 3.1 plus Line 3.2 Column 3, Page 2, Assets.

Line 5 - Real Estate Investments

Include: Property occupied by the company (Line 5.1)

Property held for the production of income (Line 5.2)

Property held for sale (Line 5.3)

Line 5.1, Column 4 should equal the amount reported in Line 4.1, Column 1, Page 2, Assets

Line 5.1, Column 5 should equal the amount reported in Line 4.1, Column 3, Page 2, Assets

Line 5.2, Column 4 should equal the amount reported in Line 4.2, Column 1, Page 2, Assets

Line 5.2, Column 5 should equal the amount reported in Line 4.2, Column 3, Page 2, Assets

Line 5.3, Column 4 should equal the amount reported in Line 4.3, Column 1, Page 2, Assets

Line 5.3, Column 5 should equal the amount reported in Line 4.3, Column 3, Page 2, Assets

Line 6 - Cash, Cash Equivalents, and short term investments

Include: The value of cash (Schedule E, Part 1), cash equivalents (Schedule E, Part 2 including money market mutual funds) and short-term investments (Schedule DA, Part 1)

Column 6.4 should equal the amount reported in Line 5, Column 1, Page 2, Assets

Column 6.4 should equal the amount reported in Line 5, Column 3, Page 2, Assets

Line 7 - Contract Loans

Include: The value of all contract loans

Column 4 should equal the amount reported in Line 6, Column 1, Page 2, Assets

Column 5 should equal the amount reported in Line 6, Column 3, Page 2, Assets

Line 8 - Derivatives

Include: The value of derivatives

Column 4 should equal the amount reported in Line 7, Column 1, Page 2, Assets

Column 5 should equal the amount reported in Line 7, Column 3, Page 2, Assets

Line 9 - Other Invested Assets

Include: The value of securities listed on the Schedule BA

Column 4 should equal the amount reported in Line 8, Column 1, Page 2, Assets

Column 5 should equal the amount reported in Line 8, Column 3, Page 2, Assets

Line 10 - Receivables for Securities

Include: The value of receivable for securities

Column 4 should equal the amount reported in Line 9, Column 1, Page 2, Assets

Column 5 should equal the amount reported in Line 9, Column 3, Page 2, Assets

Line 11 - Securities Lending

Include: The value of securities lending

Column 4 should equal the amount reported in Line 10, Column 1, Page 2, Assets

Column 5 should equal the amount reported in Line 10, Column 3, Page 2, Assets

Line 12 - Aggregate Write-ins for Invested Assets

Include: The value of aggregate write-ins for invested assets

Column 4 should equal the amount reported in Line 11, Column 1, Page 2, Assets

Column 5 should equal the amount reported in Line 11, Column 3, Page 2, Assets

Line 13 - Total Invested Assets

Sum of Lines 1 to 12. The amount reported in Column 4 should equal the amount of total invested assets reported in Line 12 Column 1, Page 2, Assets

Sum of Lines 1 to 12. The amount reported in Column 5 should equal the amount of total invested assets reported in Line 12 Column 3, Page 2, Assets

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

| | |
|---|---|
| <p align="right">DATE: _____</p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: <u>Investment Reporting (E) Subgroup</u></p> <p>NAME: <u>Jamie Walker</u></p> <p>TITLE: <u>Assistant Deputy Commissioner</u></p> <p>AFFILIATION: <u>Texas Department of Insurance</u></p> <p>ADDRESS: <u>333 Guadalupe St</u> <u>Austin, TX 78701</u></p> | <p align="center"><u>FOR NAIC USE ONLY</u></p> <p>Agenda Item # _____</p> <p>Year <u>2018</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <p align="center"><u>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</u></p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <p align="center"><u>DISPOSITION</u></p> <p><input type="checkbox"/> [] Rejected For Public Comment</p> <p><input type="checkbox"/> [] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [] Received For Public Comment</p> <p><input type="checkbox"/> [] Adopted Date _____</p> <p><input type="checkbox"/> [] Rejected Date _____</p> <p><input type="checkbox"/> [] Deferred Date _____</p> <p><input type="checkbox"/> [] Other (Specify) _____</p> |
|---|---|

BLANK(S) TO WHICH PROPOSAL APPLIES

| | | |
|--|---|--|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input type="checkbox"/> [] 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: Annual 2018

IDENTIFICATION OF ITEM(S) TO CHANGE

Add the definition of Supranational to the Supplemental Investment Risks Interrogatories section of the Annual Statement Instructions.

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

The purpose of this proposal is clarify what Supranationals are by adding a definition to the Annual Statement Instructions

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 6/13/2009

ANNUAL STATEMENT INSTRUCTIONS – LIFE, HEALTH, PROPERTY, FRATERNAL, TITLE, AND SEPARATE ACCOUNTS

SUPPLEMENTAL INVESTMENT RISKS INTERROGATORIES



Detail Eliminated To Conserve Space

The following definitions apply to interrogatories 4 through 10, unless otherwise defined by state statute.

| | |
|---|---|
| Foreign investment: | An investment in a foreign jurisdiction, or an investment in a person, real estate or asset domiciled in a foreign jurisdiction. An investment shall not be deemed to be foreign if the issuing person, qualified primary credit source or qualified guarantor is a domestic jurisdiction or a person domiciled in a domestic jurisdiction, unless: <ul style="list-style-type: none"> (a) The issuing person is a shell business entity; and (b) The investment is not assumed, accepted, guaranteed or insured or otherwise backed by a domestic jurisdiction or a person, that is not a shell business entity, domiciled in a domestic jurisdiction. |
| Domestic jurisdiction: | The United States, Canada, any state, any province of Canada or any political subdivision of any of the foregoing. |
| Foreign jurisdiction: | A jurisdiction other than a domestic jurisdiction. |
| Shell business entity: | A business entity having no economic substance, except as a vehicle for owning interests in assets issued, owned or previously owned by a person domiciled in a foreign jurisdiction. |
| Qualified guarantor: | A guarantor against which a reporting entity has a direct claim for full and timely payment, evidenced by a contractual right for which an enforcement action can be brought in a domestic jurisdiction. |
| Qualified primary credit source: | The credit source to which a reporting entity looks for payment as to an investment and against which a reporting entity has a direct claim for full and timely payment, evidenced by a contractual right for which an enforcement action can be brought in a domestic jurisdiction. |
| Supranational: | <u>Entities with more than one sovereign government as a member</u> |



Detail Eliminated To Conserve Space

| IRSG Issues List - 8/30/17 | | | ISSUE KEY | Status Change in Red | Completion in Blue | In the Parking Lot | Date of Last Change in Red | | | | | | | | | | | |
|----------------------------|---|---|----------------|----------------------|-------------------------------------|--------------------|----------------------------|----------------|----------------|------------|-----------------------|---|---|---|--|--|--|--|
| # | Description of Issue | Issue | General Status | Last Updated | Working Group and Task Force Status | | | | | STATUS KEY | N/A | FU | NT | ATT | OP | SO | SC | |
| | | | | | Blanks Working Group | SAP Working Group | CA Task Force | VOS Task Force | APP Task Force | | Not/Applicable | Follow-Up | New Task | Attention | Original Poster | Signed-Off | See Comment | |
| | | | | | | | | | | | Does not affect group | Issue requires follow-up by group to move forward | Changes made have created new tasks for group | No action needed at this time, but group should keep up with general status | Group marked as OP because they raised the issue | Group is ready to sign off and call issue complete | Additional information pertaining to specific group in comment | |
| 1 | Update instructions for Sch DB Part D Section 1 to better clarify reporting exchange traded derivatives and central clearinghouse derivatives | There is still some confusion in industry on how counterparty exposure is to be reported; further clarify where cleared derivatives should be reported. | | | | | | | | | | | | | | | | |
| 2 | Summary Investment Schedule | No longer reflects the breakout of the detail investment schedules | | | ATT, OP | ATT | N/A | FU | ATT | ICP | | | | | | | | |
| 3 | Supplemental Investment Risks Interrogatories schedule | Clarification on reporting foreign (supranationals) issues (aggregating by investment/country) and sovereign/non-sovereign exposures | | | | | | | | ICP | | | | | | | | |
| 4 | Supplemental Investment Risks Interrogatories schedule | Clarification on top 10 issues and what should be included | | | | | | | | ICP | | | | | | | | |

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