

# AMENDED FILING EXPLANATION

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Amending the following pages for updates to 2017 income taxes receivable and payable and intercompany receivables as well as the effects of changes in downstream subsidiary income tax expemses to mirror the 2017 Audited Financial Statement Balance Sheet, Statement of Operations and Statement of Cash Flows.

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ANNUAL STATEMENT

For the Year Ended December 31, 2017

of the Condition and Affairs of the

Provident American Life and Health Insurance Company

NAIC Group Code.....0901, 0901	NAIC Company Code..... 67903	Employer's ID Number..... 23-1335885
(Current Period) (Prior Period)		
Organized under the Laws of OH	State of Domicile or Port of Entry OH	Country of Domicile US
Incorporated/Organized..... April 6, 1949	Commenced Business..... September 30, 1949	
Statutory Home Office	1300 East Ninth Street..... Cleveland ..... OH ..... US ..... 44114	
	(Street and Number) (City or Town, State, Country and Zip Code)	
Main Administrative Office	11200 Lakeline Blvd Ste 100..... Austin ..... TX ..... US..... 78717	(512) 451-2224
	(Street and Number) (City or Town, State, Country and Zip Code)	(Area Code) (Telephone Number)
Mail Address	11200 Lakeline Blvd Ste 100..... Austin ..... TX ..... US ..... 78717	
	(Street and Number or P. O. Box) (City or Town, State, Country and Zip Code)	
Primary Location of Books and Records	11200 Lakeline Blvd Ste 100..... Austin ..... TX ..... US ..... 78717	(512) 451-2224
	(Street and Number) (City or Town, State, Country and Zip Code)	(Area Code) (Telephone Number)
Internet Web Site Address	CignaSupplementalBenefits.com	
Statutory Statement Contact	Renee Wilkins Feldman	(512) 531-1465
	(Name)	(Area Code) (Telephone Number) (Extension)
	CSBFinRpt@cigna.com	512-467-1399
	(E-Mail Address)	(Fax Number)

OFFICERS

Name	Title	Name	Title
1. Stephen Burnett Jones #	President	2. Byron Keith Buescher	Treasurer & Chief Accounting Officer
3. Anna Krishtul	Secretary	4. Susan Eadaoine Buck	Appointed Actuary
OTHER			
Gregory John Czar #	Executive Vice President and Chief Financial Officer	David Lawrence Chambers	Vice President-Sales and Marketing
Mark Fleming	Vice President and Assistant Treasurer	Joanne Ruth Hart	Vice President and Assistant Treasurer
Scott Ronald Lambert	Vice President and Assistant Treasurer	Ryan Bruce McGoarty #	Vice President
Maureen Hardiman Ryan	Vice President and Assistant Treasurer	Man-Kit Simon Tang	Vice President and Chief Actuary

DIRECTORS OR TRUSTEES

Gregory John Czar #	Brian Case Evanko	Stephen Burnett Jones #	Ryan Bruce McGoarty #
Frank Sataline Jr.	James Burnett Yablecki		

State of..... Texas  
County of..... Williamson

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC *Annual Statement Instructions and Accounting Practices and Procedures* manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

(Signature)	(Signature)	(Signature)
Stephen Burnett Jones	Byron Keith Buescher	Anna Krishtul
1. (Printed Name)	2. (Printed Name)	3. (Printed Name)
President	Treasurer & Chief Accounting Officer	Secretary
(Title)	(Title)	(Title)
Subscribed and sworn to before me	a. Is this an original filing?	Yes [ ] No [X]
This _____ day of _____ 2018	b. If no	1
	1. State the amendment number	
	2. Date filed	
	3. Number of pages attached	15

SUMMARY INVESTMENT SCHEDULE

Investment Categories	Gross Investment Holdings		Admitted Assets as Reported in the Annual Statement			
	1	2	3	4	5	6
	Amount	Percentage	Amount	Securities Lending Reinvested Collateral Amount	Total (Col. 3 + 4) Amount	Percentage
1. Bonds:						
1.1 U.S. treasury securities.....	2,821,822	36.1	2,821,822		2,821,822	36.1
1.2 U.S. government agency obligations (excluding mortgage-backed securities):						
1.21 Issued by U.S. government agencies.....		0.0			0	0.0
1.22 Issued by U.S. government sponsored agencies.....		0.0			0	0.0
1.3 Non-U.S. government (including Canada, excluding mortgage-backed securities).....		0.0			0	0.0
1.4 Securities issued by states, territories and possessions and political subdivisions in the U.S.:						
1.41 States, territories and possessions general obligations.....	1,000,069	12.8	1,000,069		1,000,069	12.8
1.42 Political subdivisions of states, territories and possessions and political subdivisions general obligations.....		0.0			0	0.0
1.43 Revenue and assessment obligations.....		0.0			0	0.0
1.44 Industrial development and similar obligations.....		0.0			0	0.0
1.5 Mortgage-backed securities (includes residential and commercial MBS):						
1.51 Pass-through securities:						
1.511 Issued or guaranteed by GNMA.....		0.0			0	0.0
1.512 Issued or guaranteed by FNMA and FHLMC.....		0.0			0	0.0
1.513 All other.....		0.0			0	0.0
1.52 CMOs and REMICs:						
1.521 Issued or guaranteed by GNMA, FNMA, FHLMC or VA.....		0.0			0	0.0
1.522 Issued by non-U.S. Government issuers and collateralized by mortgage-based securities issued or guaranteed by agencies shown in Line 1.521.....		0.0			0	0.0
1.523 All other.....		0.0			0	0.0
2. Other debt and other fixed income securities (excluding short-term):						
2.1 Unaffiliated domestic securities (includes credit tenant loans and hybrid securities).....	726,264	9.3	726,264		726,264	9.3
2.2 Unaffiliated non-U.S. securities (including Canada).....		0.0			0	0.0
2.3 Affiliated securities.....		0.0			0	0.0
3. Equity interests:						
3.1 Investments in mutual funds.....		0.0			0	0.0
3.2 Preferred stocks:						
3.21 Affiliated.....		0.0			0	0.0
3.22 Unaffiliated.....		0.0			0	0.0
3.3 Publicly traded equity securities (excluding preferred stocks):						
3.31 Affiliated.....		0.0			0	0.0
3.32 Unaffiliated.....		0.0			0	0.0
3.4 Other equity securities:						
3.41 Affiliated.....	2,922,230	37.3	2,922,230		2,922,230	37.3
3.42 Unaffiliated.....		0.0			0	0.0
3.5 Other equity interests including tangible personal property under lease:						
3.51 Affiliated.....		0.0			0	0.0
3.52 Unaffiliated.....		0.0			0	0.0
4. Mortgage loans:						
4.1 Construction and land development.....		0.0			0	0.0
4.2 Agricultural.....		0.0			0	0.0
4.3 Single family residential properties.....		0.0			0	0.0
4.4 Multifamily residential properties.....		0.0			0	0.0
4.5 Commercial loans.....		0.0			0	0.0
4.6 Mezzanine real estate loans.....		0.0			0	0.0
5. Real estate investments:						
5.1 Property occupied by company.....		0.0			0	0.0
5.2 Property held for production of income (including \$.....0 of property acquired in satisfaction of debt).....		0.0			0	0.0
5.3 Property held for sale (including \$.....0 property acquired in satisfaction of debt).....		0.0			0	0.0
6. Contract loans.....		0.0			0	0.0
7. Derivatives.....		0.0			0	0.0
8. Receivables for securities.....		0.0			0	0.0
9. Securities lending (Line 10, Asset Page reinvested collateral).....		0.0		XXX	XXX	XXX
10. Cash, cash equivalents and short-term investments.....	354,044	4.5	354,044		354,044	4.5
11. Other invested assets.....		0.0			0	0.0
12. Total invested assets.....	7,824,429	100.0	7,824,429	0	7,824,429	100.0

SCHEDULE BA - VERIFICATION BETWEEN YEARS

Other Long-Term Invested Assets

1.	Book/adjusted carrying value, December 31 of prior year.....		
2.	Cost of acquired:		
2.1	Actual cost at time of acquisition (Part 2, Column 8).....		
2.2	Additional investment made after acquisition (Part 2, Column 9).....		0
3.	Capitalized deferred interest and other:		
3.1	Totals, Part 1, Column 16.....		
3.2	Totals, Part 3, Column 12.....		0
4.	Accrual of discount.....		
5.	Unrealized valuation increase (decrease):		
5.1	Totals, Part 1, Column 13.....		
5.2	Totals, Part 3, Column 9.....		0
6.	Total gain (loss) on disposals, Part 3, Column 19.....		
7.	Deduct amounts received on disposals, Part 3, Column 16.....		
8.	Deduct amortization of premium and depreciation.....		
9.	Total foreign exchange change in book/adjusted carrying value:		
9.1	Totals, Part 1, Column 17.....		
9.2	Totals, Part 3, Column 14.....		0
10.	Deduct current year's other-than-temporary impairment recognized:		
10.1	Totals, Part 1, Column 15.....		
10.2	Totals, Part 3, Column 11.....		0
11.	Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10).....		0
12.	Deduct total nonadmitted amounts.....		
13.	Statement value at end of current period (Line 11 minus Line 12).....		0

NONE

SCHEDULE D - VERIFICATION BETWEEN YEARS

Bonds and Stocks

1.	Book/adjusted carrying value, December 31 of prior year.....		16,480,863
2.	Cost of bonds and stocks acquired, Part 3, Column 7.....		1,102,183
3.	Accrual of discount.....		890
4.	Unrealized valuation increase (decrease):		
4.1	Part 1, Column 12.....		
4.2	Part 2, Section 1, Column 15.....		
4.3	Part 2, Section 2, Column 13.....	(23,716)	
4.4	Part 4, Column 11.....		(23,716)
5.	Total gain (loss) on disposals, Part 4, Column 19.....		226,116
6.	Deduct consideration for bonds and stocks disposed of, Part 4, Column 7.....		10,309,463
7.	Deduct amortization of premium.....		6,488
8.	Total foreign exchange change in book/adjusted carrying value:		
8.1	Part 1, Column 15.....		
8.2	Part 2, Section 1, Column 19.....		
8.3	Part 2, Section 2, Column 16.....		
8.4	Part 4, Column 15.....		0
9.	Deduct current year's other-than-temporary impairment recognized:		
9.1	Part 1, Column 14.....		
9.2	Part 2, Section 1, Column 17.....		
9.3	Part 2, Section 2, Column 14.....		
9.4	Part 4, Column 13.....		0
10.	Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9).....		7,470,385
11.	Deduct total nonadmitted amounts.....		
12.	Statement value at end of current period (Line 10 minus Line 11).....		7,470,385

SCHEDULE D - SUMMARY BY COUNTRY

Long-Term Bonds and Stocks OWNED December 31 of Current Year

Description		1 Book/Adjusted Carrying Value	2 Fair Value	3 Actual Cost	4 Par Value of Bonds
<b>BONDS</b>  Governments (Including all obligations guaranteed by governments)	1. United States.....	.....2,821,822	.....2,806,235	.....2,828,537	.....2,805,000
	2. Canada.....	.....	.....	.....	.....
	3. Other Countries.....	.....	.....	.....	.....
	4. Totals.....	.....2,821,822	.....2,806,235	.....2,828,537	.....2,805,000
U.S. States, Territories and Possessions (Direct and guaranteed)	5. Totals.....	.....1,000,069	.....1,051,950	.....1,000,310	.....1,000,000
U.S. Political Subdivisions of States, Territories and Possessions (Direct and guaranteed)	6. Totals.....	.....	.....	.....	.....
U.S. Special Revenue and Special Assessment Obligations and All Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	7. Totals.....	.....	.....	.....	.....
Industrial and Miscellaneous, SVO Identified Funds and Hybrid Securities (Unaffiliated)	8. United States.....	.....726,264	.....752,270	.....725,270	.....727,000
	9. Canada.....	.....	.....	.....	.....
	10. Other Countries.....	.....	.....	.....	.....
	11. Totals.....	.....726,264	.....752,270	.....725,270	.....727,000
Parent, Subsidiaries and Affiliates	12. Totals.....	.....	.....	.....	.....
	13. Total Bonds.....	.....4,548,155	.....4,610,455	.....4,554,117	.....4,532,000
<b>PREFERRED STOCKS</b>  Industrial and Miscellaneous (Unaffiliated)	14. United States.....	.....	.....	.....	.....
	15. Canada.....	.....	.....	.....	.....
	16. Other Countries.....	.....	.....	.....	.....
	17. Totals.....	.....0	.....0	.....0	.....
Parent, Subsidiaries and Affiliates	18. Totals.....	.....	.....	.....	.....
	19. Total Preferred Stocks.....	.....0	.....0	.....0	.....
<b>COMMON STOCKS</b>  Industrial and Miscellaneous (Unaffiliated)	20. United States.....	.....	.....	.....	.....
	21. Canada.....	.....	.....	.....	.....
	22. Other Countries.....	.....	.....	.....	.....
	23. Totals.....	.....0	.....0	.....0	.....
Parent, Subsidiaries and Affiliates	24. Totals.....	.....2,922,230	.....2,922,230	.....3,125,506	.....
	25. Total Common Stocks.....	.....2,922,230	.....2,922,230	.....3,125,506	.....
	26. Total Stocks.....	.....2,922,230	.....2,922,230	.....3,125,506	.....
	27. Total Bonds and Stocks.....	.....7,470,385	.....7,532,685	.....7,679,623	.....

**SCHEDULE D - PART 2 - SECTION 2**  
Showing all COMMON STOCKS Owned December 31 of Current Year

1	2	Codes		5	6	Fair Value		9	Dividends			Change in Book/Adjusted Carrying Value				17	18
		3	4			7	8		10	11	12	13	14	15	16		
			F or ei gn														
CUSIP Identification	Description	Code	gn	Number of Shares	Book/Adjusted Carrying Value	Rate per Share Used to Obtain Fair Value	Fair Value	Actual Cost	Declared but Unpaid	Amount Received During Year	Nonadmitted Declared but Unpaid	Unrealized Valuation Increase (Decrease)	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in B./A.C.V. (13-14)	Total Foreign Exchange Change in B./A.C.V.	NAIC Market Indicator (a)	Date Acquired
Common Stocks - Parent, Subsidiaries and Affiliates																	
909585	10 1 UNITED BENEFIT LIFE INSURANCE CO.....			.....1,000.000	.....2,922,230	.....2,922	.....2,922,230	.....3,125,506				.....(23,716)		.....(23,716)		.....K	08/03/2009.
9199999. Total - Common Stocks - Parent, Subsidiaries and Affiliates.....					.....2,922,230	XXX	.....2,922,230	.....3,125,506	.....0	.....0	.....0	.....(23,716)	.....0	.....(23,716)	.....0	XXX	XXX
9799999. Total - Common Stock.....					.....2,922,230	XXX	.....2,922,230	.....3,125,506	.....0	.....0	.....0	.....(23,716)	.....0	.....(23,716)	.....0	XXX	XXX
9899999. Total Common and Preferred Stock.....					.....2,922,230	XXX	.....2,922,230	.....3,125,506	.....0	.....0	.....0	.....(23,716)	.....0	.....(23,716)	.....0	XXX	XXX

(a) For all common stocks bearing the NAIC market indicator "U" provide: the number of such issues.....0, the total \$ value (included in Column 8) of all such issues \$......0.

SCHEDULE D - PART 6 - SECTION 1

Valuation of Shares of Subsidiary, Controlled or Affiliated Companies

1	2	3	4	5	6	7	8	9	10	Stock of Such Company Owned by Insurer on Statement Date	
										11	12
CUSIP Identification	Description Name of Subsidiary, Controlled or Affiliated Company	Foreign	NAIC Company Code	ID Number	NAIC Valuation Method (See Purposes and Procedures Manual of the NAIC Investment Analysis Office)	Do Insurer's Assets Include Intangible Assets Connected with Holding of Such Company's Stock?	Total Amount of Such Intangible Assets	Book/Adjusted Carrying Value	Nonadmitted Amount	Number of Shares	% of Outstanding
Common Stocks - U.S. Life Insurer											
909585 10 1	UNITED BENEFIT LIFE INSURANCE CO.....	.....	65269.....	2cIB1.....	.....	.....	.....	2,922,230	.....	1,000,000	100.0
1299999. Total - Common Stocks - U.S. Life Insurer.....							0	2,922,230	0	XXX	XXX
1899999. Total - Common Stocks.....							0	2,922,230	0	XXX	XXX
1999999. Total - Preferred and Common Stock.....							0	2,922,230	0	XXX	XXX

1. Amount of insurer's capital and surplus from the prior period's statutory statement reduced by any admitted EDP, goodwill and net deferred tax assets included therein: \$.0.
2. Total amount of intangible assets nonadmitted \$.0.

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SCHEDULE D - PART 6 - SECTION 2

1	2	3	4	Stock in Lower-Tier Company Owned Indirectly by Insurer on Statement Date	
				5	6
CUSIP Identification	Name of Lower-Tier Company	Name of Company Listed in Section 1 Which Controls Lower-Tier Company	Total Amount of Intangible Assets Included in Amount Shown in Column 8, Section 1	Number of Shares	% of Outstanding

NONE