

AMENDED FILING EXPLANATION

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 expenses 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
(Current Period) (Prior Period)

Organized under the Laws of OH

Incorporated/Organized..... April 6, 1949

Statutory Home Office

Main Administrative Office

Mail Address

Primary Location of Books and Records

Internet Web Site Address

Statutory Statement Contact

NAIC Company Code..... 67903

Employer's ID Number..... 23-1335885

State of Domicile or Port of Entry OH

Country of Domicile US

Commenced Business..... September 30, 1949

1300 East Ninth Street..... Cleveland OH US 44114
(Street and Number) (City or Town, State, County and Zip Code)

11200 Lakeline Blvd Ste 100..... Austin TX US..... 78717
(Street and Number) (City or Town, State, County and Zip Code)

11200 Lakeline Blvd Ste 100..... Austin TX US 78717
(Street and Number or P. O. Box) (City or Town, State, County and Zip Code)

11200 Lakeline Blvd Ste 100..... Austin TX US 78717
(Street and Number) (City or Town, State, County and Zip Code)

CignaSupplementalBenefits.com

Renee Wilkins Feldman

(Name)

CSBFinRpt@cigna.com

(E-Mail Address)

(512) 451-2224
(Area Code) (Telephone Number)

(512) 451-2224
(Area Code) (Telephone Number)

(512) 531-1465
(Area Code) (Telephone Number) (Extension)
512-467-1399
(Fax Number)

OFFICERS

Name
1. Stephen Burnett Jones #
3. Anna Krishtul

Title
President
Secretary

Name
2. Byron Keith Buescher
4. Susan Eadaoine Buck

Title
Treasurer & Chief Accounting Officer
Appointed Actuary

Gregory John Czar #

Executive Vice President and Chief
Financial Officer

Vice President-Sales and Marketing

Mark Fleming

Vice President and Assistant Treasurer

Vice President and Assistant Treasurer

Scott Ronald Lambert

Vice President and Assistant Treasurer

Vice President

Maureen Hardiman Ryan

Vice President and Assistant Treasurer

Vice President and Chief Actuary

OTHER

David Lawrence Chambers

David Lawrence Chambers

Vice President-Sales and Marketing

Joanne Ruth Hart

Joanne Ruth Hart

Vice President and Assistant Treasurer

Ryan Bruce McGroarty #

Ryan Bruce McGroarty #

Vice President

Man-Kit Simon Tang

Man-Kit Simon Tang

Vice President and Chief Actuary

DIRECTORS OR TRUSTEES

Gregory John Czar #
Frank Sataline Jr.

Brian Case Evanko
James Burnett Yablecki

Stephen Burnett Jones #

Ryan Bruce McGroarty #

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)
Stephen Burnett Jones
1. (Printed Name)
President
(Title)

(Signature)
Byron Keith Buescher
2. (Printed Name)
Treasurer & Chief Accounting Officer
(Title)

(Signature)
Anna Krishtul
3. (Printed Name)
Secretary
(Title)

Subscribed and sworn to before me

This _____ day of _____ 2018

a. Is this an original filing?

b. If no 1. State the amendment number

2. Date filed

3. Number of pages attached

Yes [] No [X]

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Provident American Life and Health Insurance Company
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.....	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

Provident American Life and Health Insurance Company
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

Provident American Life and Health Insurance Company**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
BONDS	1. United States.....	2,821,822	2,806,235	2,828,537	2,805,000
Governments (Including all obligations guaranteed by governments)	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
PREFERRED STOCKS	14. United States.....				
Industrial and Miscellaneous (Unaffiliated)	15. Canada.....				
	16. Other Countries.....				
	17. Totals.....	.0	.0	.0	.0
Parent, Subsidiaries and Affiliates	18. Totals.....				
	19. Total Preferred Stocks.....	.0	.0	.0	.0
COMMON STOCKS	20. United States.....				
Industrial and Miscellaneous (Unaffiliated)	21. Canada.....				
	22. Other Countries.....				
	23. Totals.....	.0	.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 CUSIP Identification	2 Description	Codes		5 Code F or eig n	6 Number of Shares	Fair Value		9 Rate per Share Used to Obtain Fair Value	Dividends			Change in Book/Adjusted Carrying Value				17 NAIC Market Indicator (a)	18 Date Acquired
		3	4			7 Book/Adjusted Carrying Value	8 Fair Value		10 Actual Cost	11 Declared but Unpaid	12 Amount Received During Year	13 Nonadmitted Declared but Unpaid	14 Unrealized Valuation Increase (Decrease)	15 Current Year's Other-Than- Temporary Impairment Recognized	16 Total Change in B./A.C.V. (13-14)	17 Total Foreign Exchange Change in B./A.C.V.	
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 CUSIP Identification	2 Description Name of Subsidiary, Controlled or Affiliated Company	3 Foreign	4 NAIC Company Code	5 ID Number	6 NAIC Valuation Method (See Purposes and Procedures Manual of the NAIC Investment Analysis Office)	7 Do Insurer's Assets Include Intangible Assets Connected with Holding of Such Company's Stock?	8 Total Amount of Such Intangible Assets	9 Book/Adjusted Carrying Value	10 Nonadmitted Amount	Stock of Such Company Owned by Insurer on Statement Date	
										11	12
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 CUSIP Identification	2 Name of Lower-Tier Company	3 Name of Company Listed in Section 1 Which Controls Lower-Tier Company	4 Total Amount of Intangible Assets Included in Amount Shown in Column 8, Section 1	Stock in Lower-Tier Company Owned Indirectly by Insurer on Statement Date	
				5	6
				Number of Shares	% of Outstanding

NONE