



ANNUAL STATEMENT

For the Year Ended December 31, 2018
of the Condition and Affairs of the

IOWA AMERICAN INSURANCE COMPANY

NAIC Group Code.....	291, 291	NAIC Company Code.....	31577	Employer's ID Number.....	42-1019089
(Current Period) (Prior Period)					
Organized under the Laws of OH	State of Domicile or Port of Entry OH			Country of Domicile US	
Incorporated/Organized.....	November 15, 1973	Commenced Business..... February 1, 1974			
Statutory Home Office	471 EAST BROAD STREET .. COLUMBUS .. OH .. US .. 43215 (Street and Number) (City or Town, State, Country and Zip Code)				
Main Administrative Office	471 EAST BROAD STREET .. COLUMBUS .. OH .. US .. 43215 (Street and Number) (City or Town, State, Country and Zip Code)			614-225-8211 (Area Code) (Telephone Number)	
Mail Address	471 EAST BROAD STREET .. COLUMBUS .. OH .. US .. 43215 (Street and Number or P. O. Box) (City or Town, State, Country and Zip Code)				
Primary Location of Books and Records	471 EAST BROAD STREET .. COLUMBUS .. OH .. US .. 43215 (Street and Number) (City or Town, State, Country and Zip Code)			614-225-8211 (Area Code) (Telephone Number)	
Internet Web Site Address	MOTORISTSINSURANCEGROUP.COM				
Statutory Statement Contact	AMY E KUHLMAN (Name)			614-225-8285 (Area Code) (Telephone Number)	
	ACCOUNTING@MOTORISTSGROUP.COM (E-Mail Address)			614-225-8330 (Fax Number)	

OFFICERS

Name	Title	Name	Title
1. DAVID LYNN KAUFMAN	CHIEF EXECUTIVE OFFICER	2. MARCHELLE ELAINE MOORE	SECRETARY
3. JAMES CHRISTOPHER HOWAT	TREASURER	4. THOMAS JOSEPH OBROKTA JR.	PRESIDENT

OTHER

GREGORY ARTHUR BURTON	EXECUTIVE CHAIR
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DIRECTORS OR TRUSTEES

GREGORY ARTHUR BURTON	JAMES CHRISTOPHER HOWAT	DAVID LYNN KAUFMAN	MARCHELLE ELAINE MOORE
THOMAS JOSEPH OBROKTA JR.			

State of..... OHIO
County of..... FRANKLIN

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)
DAVID LYNN KAUFMAN	MARCHELLE ELAINE MOORE	JAMES CHRISTOPHER HOWAT
1. (Printed Name)	2. (Printed Name)	3. (Printed Name)
CHIEF EXECUTIVE OFFICER	SECRETARY	TREASURER
(Title)	(Title)	(Title)

Subscribed and sworn to before me	a. Is this an original filing?	Yes [X] No []
This 8TH day of FEBRUARY 2019	b. If no	
	1. State the amendment number	
	2. Date filed	
	3. Number of pages attached	

IOWA AMERICAN INSURANCE COMPANY
ASSETS

	Current Year			Prior Year
	1	2	3	4
	Assets	Nonadmitted Assets	Net Admitted Assets (Cols. 1 - 2)	Net Admitted Assets
1. Bonds (Schedule D).....	18,772,329	-	18,772,329	14,154,734
2. Stocks (Schedule D):				
2.1 Preferred stocks.....	-	-	.0	
2.2 Common stocks.....	-	-	.0	
3. Mortgage loans on real estate (Schedule B):				
3.1 First liens.....	-	-	.0	
3.2 Other than first liens.....	-	-	.0	
4. Real estate (Schedule A):				
4.1 Properties occupied by the company (less \$.....0 encumbrances).....	-	-	.0	
4.2 Properties held for the production of income (less \$.....0 encumbrances).....			.0	
4.3 Properties held for sale (less \$.....0 encumbrances).....		-	.0	
5. Cash (\$.....6,461, Schedule E-Part 1), cash equivalents (\$.....1,352,405, Schedule E-Part 2) and short-term investments (\$.....0, Schedule DA).....	1,358,867	-	1,358,867	444,852
6. Contract loans (including \$.....0 premium notes).....			.0	
7. Derivatives (Schedule DB).....	-	-	.0	
8. Other invested assets (Schedule BA).....	1,576	1,576	.0	
9. Receivables for securities.....	(0)	-	(0)	
10. Securities lending reinvested collateral assets (Schedule DL).....			.0	
11. Aggregate write-ins for invested assets.....	.0	.0	.0	.0
12. Subtotals, cash and invested assets (Lines 1 to 11).....	20,132,772	1,576	20,131,196	14,599,586
13. Title plants less \$.....0 charged off (for Title insurers only).....		-	.0	
14. Investment income due and accrued.....	151,115	-	151,115	119,376
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection.....	560,848	-	560,848	486,272
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$.....70,200 earned but unbilled premiums).....	2,701,783	7,800	2,693,983	4,561,945
15.3 Accrued retrospective premiums (\$.....0) and contracts subject to redetermination (\$.....0).....	-	-	.0	
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers.....	(749,461)	-	(749,461)	461,276
16.2 Funds held by or deposited with reinsured companies.....	1,771,754	-	1,771,754	2,120,147
16.3 Other amounts receivable under reinsurance contracts.....			.0	
17. Amounts receivable relating to uninsured plans.....			.0	
18.1 Current federal and foreign income tax recoverable and interest thereon.....	11,740		11,740	45,926
18.2 Net deferred tax asset.....	414,105	120,663	293,442	245,225
19. Guaranty funds receivable or on deposit.....			.0	
20. Electronic data processing equipment and software.....			.0	
21. Furniture and equipment, including health care delivery assets (\$.....0).....			.0	
22. Net adjustment in assets and liabilities due to foreign exchange rates.....			.0	
23. Receivables from parent, subsidiaries and affiliates.....	1,340,787		1,340,787	1,260,785
24. Health care (\$.....0) and other amounts receivable.....			.0	
25. Aggregate write-ins for other-than-invested assets.....	237,194	28,179	209,015	447,193
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25).....	26,572,637	158,218	26,414,419	24,347,731
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			.0	
28. TOTAL (Lines 26 and 27).....	26,572,637	158,218	26,414,419	24,347,731

DETAILS OF WRITE-INS

1101.....			.0	
1102.....			.0	
1103.....			.0	
1198. Summary of remaining write-ins for Line 11 from overflow page.....	.0	.0	.0	.0
1199. Totals (Lines 1101 through 1103 plus 1198) (Line 11 above).....	.0	.0	.0	.0
2501. Pooled general expenses receivable.....	204,157		204,157	444,083
2502. Equities and deposits in pools and associations.....	4,858		4,858	3,110
2503. Prepaid expenses.....	28,179	28,179	.0	
2598. Summary of remaining write-ins for Line 25 from overflow page.....	.0	.0	.0	.0
2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above).....	237,194	28,179	209,015	447,193

IOWA AMERICAN INSURANCE COMPANY
LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Year	2 Prior Year
1. Losses (Part 2A, Line 35, Column 8).....	9,273,713	4,938,895
2. Reinsurance payable on paid losses and loss adjustment expenses (Schedule F, Part 1, Column 6).....	386,239	369,413
3. Loss adjustment expenses (Part 2A, Line 35, Column 9).....	1,686,131	1,237,730
4. Commissions payable, contingent commissions and other similar charges.....	254,363	226,252
5. Other expenses (excluding taxes, licenses and fees).....	462,141	138,694
6. Taxes, licenses and fees (excluding federal and foreign income taxes).....	78,776	72,459
7.1 Current federal and foreign income taxes (including \$....(212) on realized capital gains (losses)).....		
7.2 Net deferred tax liability.....		
8. Borrowed money \$.....0 and interest thereon \$.....0.....		
9. Unearned premiums (Part 1A, Line 38, Column 5) (after deducting unearned premiums for ceded reinsurance of \$....3,949,624 and including warranty reserves of \$....0 and accrued accident and health experience rating refunds including \$.....0 for medical loss ratio rebate per the Public Health Service Act).....	2,889,093	3,260,702
10. Advance premium.....		
11. Dividends declared and unpaid:		
11.1 Stockholders.....		
11.2 Policyholders.....	27,713	49,975
12. Ceded reinsurance premiums payable (net of ceding commissions).....	487,196	1,155,062
13. Funds held by company under reinsurance treaties (Schedule F, Part 3, Column 20).....	2,737,683	4,571,843
14. Amounts withheld or retained by company for account of others.....		
15. Remittances and items not allocated.....		
16. Provision for reinsurance (including \$.....0 certified) (Schedule F, Part 3, Column 78).....		
17. Net adjustments in assets and liabilities due to foreign exchange rates.....		
18. Drafts outstanding.....		
19. Payable to parent, subsidiaries and affiliates.....	81,009	593,841
20. Derivatives.....		
21. Payable for securities.....		
22. Payable for securities lending.....		
23. Liability for amounts held under uninsured plans.....		
24. Capital notes \$.....0 and interest thereon \$.....0.....		
25. Aggregate write-ins for liabilities.....	157,435	167,471
26. Total liabilities excluding protected cell liabilities (Lines 1 through 25).....	18,521,493	16,782,337
27. Protected cell liabilities.....		
28. Total liabilities (Lines 26 and 27).....	18,521,493	16,782,337
29. Aggregate write-ins for special surplus funds.....	0	0
30. Common capital stock.....	1,000,000	1,000,000
31. Preferred capital stock.....		
32. Aggregate write-ins for other-than-special surplus funds.....	0	0
33. Surplus notes.....		
34. Gross paid in and contributed surplus.....	5,000,000	5,000,000
35. Unassigned funds (surplus).....	1,892,926	1,565,393
36. Less treasury stock, at cost:		
36.1 .....0.000 shares common (value included in Line 30 \$.....0).....		
36.2 .....0.000 shares preferred (value included in Line 31 \$.....0).....		
37. Surplus as regards policyholders (Lines 29 to 35, less 36) (Page 4, Line 39).....	7,892,926	7,565,393
38. TOTAL (Page 2, Line 28, Col. 3).....	26,414,418	24,347,730

DETAILS OF WRITE-INS		
2501. Pooled general expenses payable.....	122,767	162,273
2502. Reinsurance assumed overhead payable.....	34,078	4,467
2503. Obligations in pools and associations.....	589	731
2598. Summary of remaining write-ins for Line 25 from overflow page.....	0	0
2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above).....	157,435	167,471
2901.		
2902.		
2903.		
2998. Summary of remaining write-ins for Line 29 from overflow page.....	0	0
2999. Totals (Lines 2901 through 2903 plus 2998) (Line 29 above).....	0	0
3201.		
3202.		
3203.		
3298. Summary of remaining write-ins for Line 32 from overflow page.....	0	0
3299. Totals (Lines 3201 through 3203 plus 3298) (Line 32 above).....	0	0

IOWA AMERICAN INSURANCE COMPANY
STATEMENT OF INCOME

			1	2
			Current Year	Prior Year
UNDERWRITING INCOME				
1.	Premiums earned (Part 1, Line 35, Column 4).....		6,520,633	7,222,633
DEDUCTIONS:				
2.	Losses incurred (Part 2, Line 35, Column 7).....		3,542,470	4,788,361
3.	Loss adjustment expenses incurred (Part 3, Line 25, Column 1).....		907,376	1,240,774
4.	Other underwriting expenses incurred (Part 3, Line 25, Column 2).....		1,994,350	3,060,933
5.	Aggregate write-ins for underwriting deductions.....		0	0
6.	Total underwriting deductions (Lines 2 through 5).....		6,444,196	9,090,068
7.	Net income of protected cells.....			
8.	Net underwriting gain (loss) (Line 1 minus Line 6 plus Line 7).....		76,437	(1,867,435)
INVESTMENT INCOME				
9.	Net investment income earned (Exhibit of Net Investment Income, Line 17).....		505,761	421,249
10.	Net realized capital gains (losses) less capital gains tax of \$.....(224) (Exhibit of Capital Gains (Losses)).....		7,155	1,567
11.	Net investment gain (loss) (Lines 9 + 10).....		512,916	422,816
OTHER INCOME				
12.	Net gain (loss) from agents' or premium balances charged off (amount recovered \$.....0 amount charged off \$.....7,764).....		(7,764)	(3,664)
13.	Finance and service charges not included in premiums.....		21,886	35,269
14.	Aggregate write-ins for miscellaneous income.....		(4,022)	(72)
15.	Total other income (Lines 12 through 14).....		10,101	31,533
16.	Net income before dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Lines 8 + 11 + 15).....		599,454	(1,413,086)
17.	Dividends to policyholders.....		40,742	40,304
18.	Net income, after dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Line 16 minus Line 17).....		558,711	(1,453,390)
19.	Federal and foreign income taxes incurred.....		282,798	(503,198)
20.	Net income (Line 18 minus Line 19) (to Line 22).....		275,913	(950,192)
CAPITAL AND SURPLUS ACCOUNT				
21.	Surplus as regards policyholders, December 31 prior year (Page 4, Line 39, Column 2).....		7,565,393	9,799,182
22.	Net income (from Line 20).....		275,913	(950,192)
23.	Net transfers (to) from Protected Cell accounts.....			
24.	Change in net unrealized capital gains or (losses) less capital gains tax of \$.....0.....		27,698	19,377
25.	Change in net unrealized foreign exchange capital gain (loss).....			
26.	Change in net deferred income tax.....		168,880	(139,263)
27.	Change in nonadmitted assets (Exhibit of Nonadmitted Assets, Line 28, Column 3).....		(144,960)	48,596
28.	Change in provision for reinsurance (Page 3, Line 16, Column 2 minus Column 1).....			
29.	Change in surplus notes.....			
30.	Surplus (contributed to) withdrawn from Protected Cells.....			
31.	Cumulative effect of changes in accounting principles.....			(1,212,307)
32.	Capital changes:			
32.1	Paid in.....			
32.2	Transferred from surplus (Stock Dividend).....			
32.3	Transferred to surplus.....			
33.	Surplus adjustments:			
33.1	Paid in.....			
33.2	Transferred to capital (Stock Dividend).....			
33.3.	Transferred from capital.....			
34.	Net remittances from or (to) Home Office.....			
35.	Dividends to stockholders.....			
36.	Change in treasury stock (Page 3, Lines 36.1 and 36.2, Column 2 minus Column 1).....			
37.	Aggregate write-ins for gains and losses in surplus.....		0	0
38.	Change in surplus as regards policyholders for the year (Lines 22 through 37).....		327,531	(2,233,789)
39.	Surplus as regards policyholders, December 31 current year (Line 21 plus Line 38) (Page 3, Line 37).....		7,892,924	7,565,393
DETAILS OF WRITE-INS				
0501.	.....		
0502.	.....		
0503.	.....		
0598.	Summary of remaining write-ins for Line 5 from overflow page.....		0	0
0599.	Totals (Lines 0501 through 0503 plus 0598) (Line 5 above).....		0	0
1401.	Miscellaneous income or expense.....		(4,022)	(72)
1402.	.....		
1403.	.....		
1498.	Summary of remaining write-ins for Line 14 from overflow page.....		0	0
1499.	Totals (Lines 1401 through 1403 plus 1498) (Line 14 above).....		(4,022)	(72)
3701.	.....		
3702.	.....		
3703.	.....		
3798.	Summary of remaining write-ins for Line 37 from overflow page.....		0	0
3799.	Totals (Lines 3701 through 3703 plus 3798) (Line 37 above).....		0	0

IOWA AMERICAN INSURANCE COMPANY
CASH FLOW

	1 Current Year	2 Prior Year
CASH FROM OPERATIONS		
1. Premiums collected net of reinsurance.....	5,543,807	7,531,012
2. Net investment income.....	578,992	527,804
3. Miscellaneous income.....	10,101	31,533
4. Total (Lines 1 through 3).....	6,132,899	8,090,349
5. Benefit and loss related payments.....	(2,267,383)	3,599,590
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts.....		
7. Commissions, expenses paid and aggregate write-ins for deductions.....	1,860,220	4,117,652
8. Dividends paid to policyholders.....	63,004	38,131
9. Federal and foreign income taxes paid (recovered) net of \$.....(5,566) tax on capital gains (losses).....	248,388	(481,205)
10. Total (Lines 5 through 9).....	(95,771)	7,274,168
11. Net cash from operations (Line 4 minus Line 10).....	6,228,671	816,181
CASH FROM INVESTMENTS		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds.....	1,195,346	4,341,183
12.2 Stocks.....		
12.3 Mortgage loans.....		
12.4 Real estate.....		
12.5 Other invested assets.....		
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments.....		35
12.7 Miscellaneous proceeds.....	0	6
12.8 Total investment proceeds (Lines 12.1 to 12.7).....	1,195,346	4,341,224
13. Cost of investments acquired (long-term only):		
13.1 Bonds.....	5,889,389	2,405,967
13.2 Stocks.....		
13.3 Mortgage loans.....		
13.4 Real estate.....		
13.5 Other invested assets.....		
13.6 Miscellaneous applications.....		
13.7 Total investments acquired (Lines 13.1 to 13.6).....	5,889,389	2,405,967
14. Net increase (decrease) in contract loans and premium notes.....		
15. Net cash from investments (Line 12.8 minus Lines 13.7 minus Line 14).....	(4,694,043)	1,935,257
CASH FROM FINANCING AND MISCELLANEOUS SOURCES		
16. Cash provided (applied):		
16.1 Surplus notes, capital notes.....		
16.2 Capital and paid in surplus, less treasury stock.....		
16.3 Borrowed funds.....		
16.4 Net deposits on deposit-type contracts and other insurance liabilities.....		
16.5 Dividends to stockholders.....		
16.6 Other cash provided (applied).....	(620,615)	(2,932,614)
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6).....	(620,615)	(2,932,614)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS		
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17).....	914,013	(181,176)
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year.....	444,851	626,027
19.2 End of year (Line 18 plus Line 19.1).....	1,358,864	444,851

Note: Supplemental disclosures of cash flow information for non-cash transactions:

20.0001		
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IOWA AMERICAN INSURANCE COMPANY
UNDERWRITING AND INVESTMENT EXHIBIT

PART 1 - PREMIUMS EARNED

Line of Business		1	2	3	4
		Net Premiums Written per Column 6, Part 1B	Unearned Premiums December 31 Prior Year- per Col. 3, Last Year's Part 1	Unearned Premiums December 31 Current Year- per Col. 5, Part 1A	Premiums Earned During Year (Cols. 1 + 2 - 3)
1.	Fire.....	26,047	41,118	19,965	47,200
2.	Allied lines.....	27,163	43,799	20,884	50,078
3.	Farmowners multiple peril.....	23,245	27,601	15,854	34,992
4.	Homeowners multiple peril.....	353,795	541,231	303,338	591,688
5.	Commercial multiple peril.....	361,673	436,783	272,335	526,121
6.	Mortgage guaranty.....	0		0	0
8.	Ocean marine.....	886	1,271	692	1,466
9.	Inland marine.....	92,327	108,969	63,966	137,330
10.	Financial guaranty.....	0		0	0
11.1	Medical professional liability - occurrence.....	0		0	0
11.2	Medical professional liability - claims-made.....	0		0	0
12.	Earthquake.....	6,091	9,345	5,352	10,085
13.	Group accident and health.....	0		0	0
14.	Credit accident and health (group and individual).....	0		0	0
15.	Other accident and health.....	3	2	0	5
16.	Workers' compensation.....	3,510,246	245,803	1,136,012	2,620,037
17.1	Other liability - occurrence.....	370,549	453,676	256,861	567,364
17.2	Other liability - claims-made.....	1,412	773	1,098	1,087
17.3	Excess workers' compensation.....	0		0	0
18.1	Products liability - occurrence.....	26,990	33,079	16,532	43,537
18.2	Products liability - claims-made.....	0		0	0
19.1, 19.2	Private passenger auto liability.....	320,227	309,729	165,159	464,798
19.3, 19.4	Commercial auto liability.....	467,628	492,451	309,759	650,320
21.	Auto physical damage.....	500,347	493,088	288,183	705,252
22.	Aircraft (all perils).....	0		0	0
23.	Fidelity.....	4,121	5,128	2,692	6,557
24.	Surety.....	0		0	0
26.	Burglary and theft.....	5,375	5,206	3,555	7,026
27.	Boiler and machinery.....	2,970	7,066	3,525	6,511
28.	Credit.....	0		0	0
29.	International.....	0		0	0
30.	Warranty.....	0		0	0
31.	Reinsurance - nonproportional assumed property.....	25,815	3,214	1,969	27,061
32.	Reinsurance - nonproportional assumed liability.....	22,116	1,369	1,364	22,121
33.	Reinsurance - nonproportional assumed financial lines.....	0		0	0
34.	Aggregate write-ins for other lines of business.....	0	0	0	0
35.	TOTALS.....	6,149,025	3,260,701	2,889,093	6,520,633

DETAILS OF WRITE-INS

3401.	.....	0		0	0
3402.	.....	0		0	0
3403.	.....	0		0	0
3498.	Summary of remaining write-ins for Line 34 from overflow page.....	0	0	0	0
3499.	Totals (Lines 3401 through 3403 plus 3498) (Line 34 above).....	0	0	0	0

IOWA AMERICAN INSURANCE COMPANY
UNDERWRITING AND INVESTMENT EXHIBIT

PART 1A - RECAPITULATION OF ALL PREMIUMS

Line of Business		1	2	3	4	5
		Amount Unearned (Running One Year or Less from Date of Policy) (a)	Amount Unearned (Running More Than One Year from Date of Policy) (a)	Earned But Unbilled Premium	Reserve for Rate Credits and Retrospective Adjustments Based on Experience	Total Reserve for Unearned Premiums Cols. 1 + 2 + 3 + 4
1.	Fire.....	19,965				19,965
2.	Allied lines.....	20,884				20,884
3.	Farmowners multiple peril.....	15,854				15,854
4.	Homeowners multiple peril.....	303,338				303,338
5.	Commercial multiple peril.....	272,335				272,335
6.	Mortgage guaranty.....	-				0
8.	Ocean marine.....	692				692
9.	Inland marine.....	63,966				63,966
10.	Financial guaranty.....	-				0
11.1	Medical professional liability - occurrence.....	-				0
11.2	Medical professional liability - claims-made.....	-				0
12.	Earthquake.....	5,352				5,352
13.	Group accident and health.....	-				0
14.	Credit accident and health (group and individual).....	-				0
15.	Other accident and health.....	-				0
16.	Workers' compensation.....	1,136,012				1,136,012
17.1	Other liability - occurrence.....	256,861				256,861
17.2	Other liability - claims-made.....	1,098				1,098
17.3	Excess workers' compensation.....	-				0
18.1	Products liability - occurrence.....	16,532				16,532
18.2	Products liability - claims-made.....	-				0
19.1, 19.2	Private passenger auto liability.....	165,159				165,159
19.3, 19.4	Commercial auto liability.....	309,759				309,759
21.	Auto physical damage.....	288,183				288,183
22.	Aircraft (all perils).....	-				0
23.	Fidelity.....	2,692				2,692
24.	Surety.....	-				0
26.	Burglary and theft.....	3,555				3,555
27.	Boiler and machinery.....	3,525				3,525
28.	Credit.....	-				0
29.	International.....	-				0
30.	Warranty.....	-				0
31.	Reinsurance - nonproportional assumed property.....	1,969				1,969
32.	Reinsurance - nonproportional assumed liability.....	1,364				1,364
33.	Reinsurance - nonproportional assumed financial lines.....	-				0
34.	Aggregate write-ins for other lines of business.....	0	0	0	0	0
35.	TOTALS.....	2,889,093	0	0	0	2,889,093
36.	Accrued retrospective premiums based on experience.....					
37.	Earned but unbilled premiums.....					0
38.	Balance (sum of Lines 35 through 37).....					2,889,093

DETAILS OF WRITE-INS

3401.	.....					0
3402.	.....					0
3403.	.....					0
3498.	Summary of remaining write-ins for Line 34 from overflow page.....	0	0	0	0	0
3499.	Totals (Lines 3401 through 3403 plus 3498) (Line 34 above).....	0	0	0	0	0

(a) State here basis of computation used in each case: Daily Method

IOWA AMERICAN INSURANCE COMPANY
UNDERWRITING AND INVESTMENT EXHIBIT

PART 1B - PREMIUMS WRITTEN

Line of Business		1 Direct Business (a)	Reinsurance Assumed		Reinsurance Ceded		6 Net Premiums Written (Cols. 1 + 2 + 3 - 4 - 5)
			2 From Affiliates	3 From Non-Affiliates	4 To Affiliates	5 To Non-Affiliates	
1.	Fire.....	617,541	26,047	-	568,593	48,948	26,047
2.	Allied lines.....	1,063,408	27,163	-	1,048,432	14,976	27,163
3.	Farmowners multiple peril.....	-	23,245	-	-	-	23,245
4.	Homeowners multiple peril.....	574	353,795	-	574	-	353,795
5.	Commercial multiple peril.....	619,241	361,673	-	570,447	48,794	361,673
6.	Mortgage guaranty.....	-	-	-	-	-	0
8.	Ocean marine.....	-	886	-	-	-	886
9.	Inland marine.....	-	92,327	-	-	-	92,327
10.	Financial guaranty.....	-	-	-	-	-	0
11.1	Medical professional liability - occurrence.....	-	-	-	-	-	0
11.2	Medical professional liability - claims-made.....	-	-	-	-	-	0
12.	Earthquake.....	30,927	6,091	-	28,467	2,460	6,091
13.	Group accident and health.....	-	-	-	-	-	0
14.	Credit accident and health (group and individual).....	-	-	-	-	-	0
15.	Other accident and health.....	-	3	-	-	-	3
16.	Workers' compensation.....	2,358,952	3,510,246	105,622	2,441,500	23,074	3,510,246
17.1	Other liability - occurrence.....	1,859,497	370,549	-	1,811,821	47,676	370,549
17.2	Other liability - claims-made.....	-	1,412	-	-	-	1,412
17.3	Excess workers' compensation.....	-	-	-	-	-	0
18.1	Products liability - occurrence.....	593,491	26,990	-	592,421	1,070	26,990
18.2	Products liability - claims-made.....	-	-	-	-	-	0
19.1, 19.2	Private passenger auto liability.....	-	320,227	-	-	-	320,227
19.3, 19.4	Commercial auto liability.....	2,883,761	467,628	53,948	2,937,656	53	467,628
21.	Auto physical damage.....	1,375,487	500,347	141	1,330,155	45,473	500,347
22.	Aircraft (all perils).....	-	-	-	-	-	0
23.	Fidelity.....	-	4,121	-	-	-	4,121
24.	Surety.....	-	-	-	-	-	0
26.	Burglary and theft.....	-	5,375	-	-	-	5,375
27.	Boiler and machinery.....	311,967	2,970	-	226,023	85,944	2,970
28.	Credit.....	-	-	-	-	-	0
29.	International.....	-	-	-	-	-	0
30.	Warranty.....	-	-	-	-	-	0
31.	Reinsurance - nonproportional assumed property.....	XXX	25,815	-	-	-	25,815
32.	Reinsurance - nonproportional assumed liability.....	XXX	22,116	-	-	-	22,116
33.	Reinsurance - nonproportional assumed financial lines.....	XXX	-	-	-	-	0
34.	Aggregate write-ins for other lines of business.....	0	0	0	0	0	0
35.	TOTALS.....	11,714,846	6,149,025	159,711	11,556,089	318,467	6,149,025

DETAILS OF WRITE-INS

3401.	.....	.....	.....	.....	.....	0
3402.	.....	.....	.....	.....	.....	0
3403.	.....	.....	.....	.....	.....	0
3498.	Summary of remaining write-ins for Line 34 from overflow page....	0	0	0	0	0
3499.	Totals (Lines 3401 through 3403 plus 3498) (Line 34 above).....	0	0	0	0	0

(a) Does the company's direct premiums written include premiums recorded on an installment basis? Yes [] No [X]
If yes: 1. The amount of such installment premiums \$.0.
2. Amount at which such installment premiums would have been reported had they been recorded on an annualized basis \$.0.

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2 - LOSSES PAID AND INCURRED

Line of Business		Losses Paid Less Salvage				5	6	7	8
		1	2	3	4				
		Direct Business	Reinsurance Assumed	Reinsurance Recovered	Net Payments (Cols. 1 + 2 - 3)	Net Losses Unpaid Current Year (Part 2A, Col. 8)	Net Losses Unpaid Prior Year	Losses Incurred Current Year (Cols. 4 + 5 - 6)	Percentage of Losses Incurred (Col. 7, Part 2) to Premiums Earned (Col. 4, Part 1)
1.	Fire.....	664,781	38,591	664,781	38,591	6,136	16,782	27,944	59.2
2.	Allied lines.....	722,246	37,316	722,246	37,316	5,145	17,852	24,609	49.1
3.	Farmowners multiple peril.....	-	23,754	-	23,754	6,883	9,509	21,128	60.4
4.	Homeowners multiple peril.....	154	385,278	154	385,278	84,481	200,800	268,959	45.5
5.	Commercial multiple peril.....	599,251	358,048	599,251	358,048	157,984	256,946	259,086	49.2
6.	Mortgage guaranty.....	-	-	-	0	0	-	0	0.0
8.	Ocean marine.....	-	265	-	265	38	149	154	10.5
9.	Inland marine.....	-	45,909	-	45,909	11,083	14,131	42,862	31.2
10.	Financial guaranty.....	-	-	-	0	0	-	0	0.0
11.1	Medical professional liability - occurrence.....	-	-	-	0	0	-	0	0.0
11.2	Medical professional liability - claims-made.....	-	-	-	0	0	-	0	0.0
12.	Earthquake.....	-	-	-	0	0	-	0	0.0
13.	Group accident and health.....	-	0	-	0	0	-	0	0.0
14.	Credit accident and health (group and individual).....	-	-	-	0	0	-	0	0.0
15.	Other accident and health.....	-	(9)	-	(9)	(17)	(23)	(3)	(70.0)
16.	Workers' compensation.....	2,395,925	(4,425,937)	2,465,397	(4,495,409)	6,858,912	944,895	1,418,608	54.1
17.1	Other liability - occurrence.....	2,896,545	670,617	2,896,545	670,617	651,995	990,980	331,632	58.5
17.2	Other liability - claims-made.....	-	718	-	718	681	18	1,380	127.0
17.3	Excess workers' compensation.....	-	-	-	0	0	-	0	0.0
18.1	Products liability - occurrence.....	4,508	79,332	4,508	79,332	87,539	169,746	(2,875)	(6.6)
18.2	Products liability - claims-made.....	-	-	-	0	0	-	0	0.0
19.1, 19.2	Private passenger auto liability.....	-	586,288	-	586,288	342,808	700,993	228,103	49.1
19.3, 19.4	Commercial auto liability.....	1,527,674	933,582	1,546,582	914,674	850,535	1,281,892	483,317	74.3
21.	Auto physical damage.....	1,109,859	424,683	1,109,862	424,680	46,608	83,333	387,955	55.0
22.	Aircraft (all perils).....	-	-	-	0	0	-	0	0.0
23.	Fidelity.....	-	5,908	-	5,908	1,708	4,450	3,166	48.3
24.	Surety.....	-	200	-	200	300	500	0	0.0
26.	Burglary and theft.....	-	459	-	459	373	622	210	3.0
27.	Boiler and machinery.....	47,480	1,667	47,480	1,667	2,259	3,842	84	1.3
28.	Credit.....	-	-	-	0	0	-	0	0.0
29.	International.....	-	-	-	0	0	-	0	0.0
30.	Warranty.....	-	-	-	0	0	-	0	0.0
31.	Reinsurance - nonproportional assumed property.....	XXX	42,664	-	42,664	44,229	54,320	32,573	120.4
32.	Reinsurance - nonproportional assumed liability.....	XXX	86,701	-	86,701	114,033	187,157	13,577	61.4
33.	Reinsurance - nonproportional assumed financial lines.....	XXX	-	-	0	0	-	0	0.0
34.	Aggregate write-ins for other lines of business.....	0	0	0	0	0	0	0	0.0
35.	TOTALS.....	9,968,423	(703,966)	10,056,805	(792,349)	9,273,713	4,938,894	3,542,470	54.3
DETAILS OF WRITE-INS									
3401.	.....	.....	.....	.....	0	0	.....	0	0.0
3402.	.....	.....	.....	.....	0	0	.....	0	0.0
3403.	.....	.....	.....	.....	0	0	.....	0	0.0
3498.	Summary of remaining write-ins for Line 34 from overflow page.....	0	0	0	0	0	0	0	XXX
3499.	Totals (Lines 3401 through 3403 plus 3498) (Line 34 above).....	0	0	0	0	0	0	0	0.0

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2A - UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES

Line of Business		Reported Losses				Incurred But Not Reported			8	9
		1	2	3	4	5	6	7	Net Losses Unpaid (Cols. 4 + 5 + 6 - 7)	Net Unpaid Loss Adjustment Expenses
		Direct	Reinsurance Assumed	Deduct Reinsurance Recoverable	Net Losses Excluding Incurred but not Reported (Cols. 1 + 2 - 3)	Direct	Reinsurance Assumed	Reinsurance Ceded		
1.	Fire.....	424,621	4,036	424,621	4,036	47,954	2,100	47,954	6,136	213
2.	Allied lines.....	131,893	4,495	131,893	4,495	-	650	-	5,145	(780)
3.	Farmowners multiple peril.....	-	5,629	-	5,629	-	1,254	-	6,883	545
4.	Homeowners multiple peril.....	-	51,642	-	51,642	-	32,839	-	84,481	12,506
5.	Commercial multiple peril.....	254,904	81,868	254,904	81,868	105,301	76,116	105,301	157,984	23,797
6.	Mortgage guaranty.....	-	-	-	0	-	-	-	0	-
8.	Ocean marine.....	-	3	-	3	-	35	-	38	1
9.	Inland marine.....	-	8,221	-	8,221	-	2,863	-	11,083	1,768
10.	Financial guaranty.....	-	-	-	0	-	-	-	0	-
11.1	Medical professional liability - occurrence.....	-	-	-	0	-	-	-	0	-
11.2	Medical professional liability - claims-made.....	-	-	-	0	-	-	-	0	-
12.	Earthquake.....	-	-	-	0	-	-	-	0	-
13.	Group accident and health.....	-	-	-	0	-	-	-	(a) 0	-
14.	Credit accident and health (group and individual).....	-	-	-	0	-	-	-	0	-
15.	Other accident and health.....	-	-	-	0	-	(17)	-	(a) (17)	-
16.	Workers' compensation.....	3,006,331	3,423,277	3,146,798	3,282,810	1,484,246	3,695,426	1,603,570	6,858,912	1,035,347
17.1	Other liability - occurrence.....	3,425,026	279,280	3,425,026	279,280	3,216,466	372,715	3,216,466	651,995	325,547
17.2	Other liability - claims-made.....	-	237	-	237	-	444	-	681	245
17.3	Excess workers' compensation.....	-	-	-	0	-	-	-	0	-
18.1	Products liability - occurrence.....	105,000	33,480	105,000	33,480	-	54,059	-	87,539	47,594
18.2	Products liability - claims-made.....	-	-	-	0	-	-	-	0	-
19.1, 19.2	Private passenger auto liability.....	-	235,022	-	235,022	-	107,786	-	342,808	61,410
19.3, 19.4	Commercial auto liability.....	846,684	512,717	883,882	475,519	1,541,743	383,576	1,550,303	850,535	180,977
21.	Auto physical damage.....	91,455	46,575	91,451	46,579	-	31	2	46,608	(7,248)
22.	Aircraft (all perils).....	-	-	-	0	-	-	-	0	-
23.	Fidelity.....	-	166	-	166	-	1,542	-	1,708	426
24.	Surety.....	-	300	-	300	-	-	-	300	-
26.	Burglary and theft.....	-	230	-	230	-	142	-	373	81
27.	Boiler and machinery.....	65,200	2,259	65,200	2,259	-	-	-	2,259	311
28.	Credit.....	-	-	-	0	-	-	-	0	-
29.	International.....	-	-	-	0	-	-	-	0	-
30.	Warranty.....	-	-	-	0	-	-	-	0	-
31.	Reinsurance - nonproportional assumed property.....	XXX	37,137	-	37,137	XXX	7,092	-	44,229	694
32.	Reinsurance - nonproportional assumed liability.....	XXX	44,421	-	44,421	XXX	69,613	-	114,033	2,697
33.	Reinsurance - nonproportional assumed financial lines.....	XXX	-	-	0	XXX	-	-	0	-
34.	Aggregate write-ins for other lines of business.....	0	0	0	0	0	0	0	0	0
35.	TOTALS.....	8,351,115	4,770,994	8,528,775	4,593,334	6,395,710	4,808,265	6,523,596	9,273,713	1,686,131
DETAILS OF WRITE-INS										
3401.	.....				0				0	
3402.	.....				0				0	
3403.	.....				0				0	
3498.	Summary of remaining write-ins for Line 34 from overflow page.....	0	0	0	0	0	0	0	0	0
3499.	Totals (Lines 3401 through 3403 plus 3498) (Line 34 above).....	0	0	0	0	0	0	0	0	0

(a) Including \$.....0 for present value of life indemnity claims.

IOWA AMERICAN INSURANCE COMPANY
UNDERWRITING AND INVESTMENT EXHIBIT
PART 3 - EXPENSES

	1	2	3	4
	Loss Adjustment Expenses	Other Underwriting Expenses	Investment Expenses	Total
1. Claim adjustment services:				
1.1 Direct.....	1,283,409			1,283,409
1.2 Reinsurance assumed.....	262,871			262,871
1.3 Reinsurance ceded.....	1,288,843			1,288,843
1.4 Net claim adjustment services (1.1 + 1.2 - 1.3).....	257,437	0	0	257,437
2. Commission and brokerage:				
2.1 Direct, excluding contingent.....		1,772,030		1,772,030
2.2 Reinsurance assumed, excluding contingent.....		778,524		778,524
2.3 Reinsurance ceded, excluding contingent.....		1,804,220		1,804,220
2.4 Contingent - direct.....		272,233		272,233
2.5 Contingent - reinsurance assumed.....		87,568		87,568
2.6 Contingent - reinsurance ceded.....		272,233		272,233
2.7 Policy and membership fees.....		-		0
2.8 Net commission and brokerage (2.1 + 2.2 - 2.3 + 2.4 + 2.5 - 2.6 + 2.7).....	0	833,902	0	833,902
3. Allowances to manager and agents.....		2		2
4. Advertising.....		52,287		52,287
5. Boards, bureaus and associations.....	4,472	35,285		39,757
6. Surveys and underwriting reports.....	8,114	29,464		37,578
7. Audit of assureds' records.....	723	994		1,717
8. Salary and related items:				
8.1 Salaries.....	361,162	494,960	2,813	858,935
8.2 Payroll taxes.....	20,630	26,852	135	47,617
9. Employee relations and welfare.....	54,813	1,238	446	56,497
10. Insurance.....	3,818	638	12	4,468
11. Directors' fees.....	5,921	7,355	34	13,310
12. Travel and travel items.....	21,301	27,058	77	48,437
13. Rent and rent items.....	32,523	40,976	205	73,704
14. Equipment.....	46,083	83,949	344	130,375
15. Cost or depreciation of EDP equipment and software.....	36,965	51,096	273	88,334
16. Printing and stationery.....	2,566	4,620	24	7,210
17. Postage, telephone and telegraph, exchange and express.....	12,915	27,877	767	41,559
18. Legal and auditing.....	4,456	5,421	27,593	37,470
19. Totals (Lines 3 to 18).....	616,462	890,073	32,723	1,539,257
20. Taxes, licenses and fees:				
20.1 State and local insurance taxes deducting guaranty association credits of \$.....101.....		131,932		131,932
20.2 Insurance department licenses and fees.....		15,848		15,848
20.3 Gross guaranty association assessments.....		4,372		4,372
20.4 All other (excluding federal and foreign income and real estate).....		2,498		2,498
20.5 Total taxes, licenses and fees (20.1 + 20.2 + 20.3 + 20.4).....	0	154,650	0	154,650
21. Real estate expenses.....	3,903	3,408	3,956	11,267
22. Real estate taxes.....		3		3
23. Reimbursements by uninsured plans.....				0
24. Aggregate write-ins for miscellaneous expenses.....	29,574	112,314	295	142,183
25. Total expenses incurred.....	907,376	1,994,350	36,974	(a) 2,938,699
26. Less unpaid expenses - current year.....	1,686,131	785,464	9,812	2,481,408
27. Add unpaid expenses - prior year.....	1,237,731	428,451	8,955	1,675,137
28. Amounts receivable relating to uninsured plans, prior year.....				0
29. Amounts receivable relating to uninsured plans, current year.....				0
30. TOTAL EXPENSES PAID (Lines 25 - 26 + 27 - 28 + 29).....	458,976	1,637,336	36,117	2,132,429

DETAILS OF WRITE-INS				
2401. Consulting fees.....	35,798	53,374	260	89,432
2402. Donations and contributions.....		34,601		34,601
2403. Reinsurance assumed overhead.....		15,160		15,160
2498. Summary of remaining write-ins for Line 24 from overflow page.....	(6,224)	9,178	35	2,990
2499. Totals (Lines 2401 through 2403 plus 2498) (Line 24 above).....	29,574	112,314	295	142,183

(a) Includes management fees of \$.....0 to affiliates and \$.....0 to non-affiliates.

IOWA AMERICAN INSURANCE COMPANY
EXHIBIT OF NET INVESTMENT INCOME

		1	2
		Collected During Year	Earned During Year
1.	U.S. government bonds.....	(a).....50,207	.....43,096
1.1	Bonds exempt from U.S. tax.....	(a).....113,340	.....140,675
1.2	Other bonds (unaffiliated).....	(a).....319,807	.....324,928
1.3	Bonds of affiliates.....	(a).....	.....
2.1	Preferred stocks (unaffiliated).....	(b).....	.....
2.11	Preferred stocks of affiliates.....	(b).....	.....
2.2	Common stocks (unaffiliated).....	.....	.....
2.21	Common stocks of affiliates.....	.....	.....
3.	Mortgage loans.....	(c).....	.....
4.	Real estate.....	(d).....	.....
5.	Contract loans.....	.....	.....
6.	Cash, cash equivalents and short-term investments.....	(e).....24,472	.....30,865
7.	Derivative instruments.....	(f).....	.....
8.	Other invested assets.....	.....2,500	.....2,500
9.	Aggregate write-ins for investment income.....	.....670	.....670
10.	Total gross investment income.....	.....510,996	.....542,734
11.	Investment expenses.....		(g).....36,974
12.	Investment taxes, licenses and fees, excluding federal income taxes.....		(g).....
13.	Interest expense.....		(h).....
14.	Depreciation on real estate and other invested assets.....		(i).....0
15.	Aggregate write-ins for deductions from investment income.....		.....0
16.	Total deductions (Lines 11 through 15).....		.....36,974
17.	Net investment income (Line 10 minus Line 16).....		.....505,760

DETAILS OF WRITE-INS

0901.	Security lending income.....	.....670	.....670
0902.	.....	.....	.....
0903.	.....	.....	.....
0998.	Summary of remaining write-ins for Line 9 from overflow page.....	.....0	.....0
0999.	Totals (Lines 0901 through 0903 plus 0998) (Line 9 above).....	.....670	.....670
1501.	.....		.....
1502.	.....		.....
1503.	.....		.....
1598.	Summary of remaining write-ins for Line 15 from overflow page.....		.....0
1599.	Totals (Lines 1501 through 1503 plus 1598) (Line 15 above).....		.....0
(a)	Includes \$.....11,645 accrual of discount less \$.....121,816 amortization of premium and less \$....48,825 paid for accrued interest on purchases.		
(b)	Includes \$.....0 accrual of discount less \$.....0 amortization of premium and less \$.....0 paid for accrued dividends on purchases.		
(c)	Includes \$.....0 accrual of discount less \$.....0 amortization of premium and less \$.....0 paid for accrued interest on purchases.		
(d)	Includes \$.....0 for company's occupancy of its own buildings; and excludes \$.....0 interest on encumbrances.		
(e)	Includes \$.....0 accrual of discount less \$.....0 amortization of premium and less \$.....0 paid for accrued interest on purchases.		
(f)	Includes \$.....0 accrual of discount less \$.....0 amortization of premium.		
(g)	Includes \$.....0 investment expenses and \$.....0 investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.		
(h)	Includes \$.....0 interest on surplus notes and \$.....0 interest on capital notes.		
(i)	Includes \$.....0 depreciation on real estate and \$.....0 depreciation on other invested assets.		

EXHIBIT OF CAPITAL GAINS (LOSSES)

	1	2	3	4	5
	Realized Gain (Loss) on Sales or Maturity	Other Realized Adjustments	Total Realized Capital Gain (Loss) (Columns 1 + 2)	Change in Unrealized Capital Gain (Loss)	Change in Unrealized Foreign Exchange Capital Gain (Loss)
1.	U.S. government bonds.....	.....3,991	.....3,991	.....26,792	.....
1.1	Bonds exempt from U.S. tax.....	.....2,761	.....2,761	.....	.....
1.2	Other bonds (unaffiliated).....	.....179	.....179	.....	.....
1.3	Bonds of affiliates.....	.....	.....0	.....	.....
2.1	Preferred stocks (unaffiliated).....	.....	.....0	.....	.....
2.11	Preferred stocks of affiliates.....	.....	.....0	.....	.....
2.2	Common stocks (unaffiliated).....	.....	.....0	.....	.....
2.21	Common stocks of affiliates.....	.....	.....0	.....	.....
3.	Mortgage loans.....	.....	.....0	.....	.....
4.	Real estate.....	.....	.....0	.....	.....
5.	Contract loans.....	.....	.....0	.....	.....
6.	Cash, cash equivalents and short-term investments.....	.....	.....0	.....	.....
7.	Derivative instruments.....	.....	.....0	.....	.....
8.	Other invested assets.....	.....	.....0	.....906	.....
9.	Aggregate write-ins for capital gains (losses).....	.....0	.....0	.....0	.....0
10.	Total capital gains (losses).....	.....6,931	.....0	.....27,698	.....0

DETAILS OF WRITE-INS

0901.	.....	.....	.....0	.....	.....
0902.	.....	.....	.....0	.....	.....
0903.	.....	.....	.....0	.....	.....
0998.	Summary of remaining write-ins for Line 9 from overflow page...	.....0	.....0	.....0	.....0
0999.	Totals (Lines 0901 through 0903 plus 0998) (Line 9 above).....	.....0	.....0	.....0	.....0

IOWA AMERICAN INSURANCE COMPANY
EXHIBIT OF NONADMITTED ASSETS

	1 Current Year Total Nonadmitted Assets	2 Prior Year Total Nonadmitted Assets	3 Change in Total Nonadmitted Assets (Col. 2 - Col. 1)
1. Bonds (Schedule D).....	-.....	.....	.....0
2. Stocks (Schedule D):			
2.1 Preferred stocks.....	-.....	.....	.....0
2.2 Common stocks.....	-.....	.....	.....0
3. Mortgage loans on real estate (Schedule B):			
3.1 First liens.....	-.....	.....	.....0
3.2 Other than first liens.....	-.....	.....	.....0
4. Real estate (Schedule A):			
4.1 Properties occupied by the company.....	-.....	.....	.....0
4.2 Properties held for the production of income.....	.....	.....	.....0
4.3 Properties held for sale.....	-.....	.....	.....0
5. Cash (Schedule E-Part 1), cash equivalents (Schedule E-Part 2) and short-term investments (Schedule DA).....	-.....	.....	.....0
6. Contract loans.....	.....	.....	.....0
7. Derivatives (Schedule DB).....	-.....	.....	.....0
8. Other invested assets (Schedule BA).....	.....1,576	.....670	.....(906)
9. Receivables for securities.....	-.....	.....	.....0
10. Securities lending reinvested collateral assets (Schedule DL).....	.....	.....	.....0
11. Aggregate write-ins for invested assets.....	.....0	.....0	.....0
12. Subtotals, cash and invested assets (Lines 1 to 11).....	.....1,576	.....670	.....(906)
13. Title plants (for Title insurers only).....	-.....	.....	.....0
14. Investment income due and accrued.....	-.....	.....	.....0
15. Premiums and considerations:			
15.1 Uncollected premiums and agents' balances in the course of collection.....	-.....	.....	.....0
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due.....	.....7,800	.....10,300	.....2,500
15.3 Accrued retrospective premiums and contracts subject to redetermination.....	-.....	.....	.....0
16. Reinsurance:			
16.1 Amounts recoverable from reinsurers.....	-.....	.....	.....0
16.2 Funds held by or deposited with reinsured companies.....	-.....	.....	.....0
16.3 Other amounts receivable under reinsurance contracts.....	.....	.....	.....0
17. Amounts receivable relating to uninsured plans.....	.....	.....	.....0
18.1 Current federal and foreign income tax recoverable and interest thereon.....	.....	.....	.....0
18.2 Net deferred tax asset.....	.....120,663	.....	.....(120,663)
19. Guaranty funds receivable or on deposit.....	.....	.....	.....0
20. Electronic data processing equipment and software.....	.....	.....	.....0
21. Furniture and equipment, including health care delivery assets.....	.....	.....	.....0
22. Net adjustment in assets and liabilities due to foreign exchange rates.....	.....	.....	.....0
23. Receivables from parent, subsidiaries and affiliates.....	.....	.....	.....0
24. Health care and other amounts receivable.....	.....	.....	.....0
25. Aggregate write-ins for other-than-invested assets.....	.....28,179	.....2,288	.....(25,891)
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 through 25).....	.....158,218	.....13,258	.....(144,960)
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts.....	.....	.....	.....0
28. TOTALS (Lines 26 and 27).....	.....158,218	.....13,258	.....(144,960)

DETAILS OF WRITE-INS

1101. ....	.....	.....	.....0
1102. ....	.....	.....	.....0
1103. ....	.....	.....	.....0
1198. Summary of remaining write-ins for Line 11 from overflow page.....	.....0	.....0	.....0
1199. Totals (Lines 1101 through 1103 plus 1198) (Line 11 above).....	.....0	.....0	.....0
2501. Prepaid expenses.....	.....28,179	.....2,288	.....(25,891)
2502. ....	.....	.....	.....0
2503. ....	.....	.....	.....0
2598. Summary of remaining write-ins for Line 25 from overflow page.....	.....0	.....0	.....0
2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above).....	.....28,179	.....2,288	.....(25,891)

NOTES TO FINANCIAL STATEMENTS

Note 1 – Summary of Significant Accounting Policies and Going Concern

A. Accounting Practices
This statement has been completed in accordance with the accounting practices and procedures prescribed or permitted by the National Association of Insurance Commissioners (NAIC) and the State of Ohio. A reconciliation of the company's net income and capital and surplus between NAIC SAP and practices prescribed and permitted by the State of Ohio is shown below.

	SSAP #	F/S Page	F/S Line #	2018	2017
NET INCOME					
(1) Company state basis (Page 4, Line 20, Columns 1 & 2)	XXX	XXX	XXX	\$ 275,913	\$ (950,191)
(2) State Prescribed Practices that are an increase/(decrease) from NAIC SAP					
				\$	\$
(3) State Permitted Practices that are an increase/(decrease) from NAIC SAP					
				\$	\$
(4) NAIC SAP (1 – 2 – 3 = 4)	XXX	XXX	XXX	\$ 275,913	\$ (950,191)
SURPLUS					
(5) Company state basis (Page 3, Line 37, Columns 1 & 2)	XXX	XXX	XXX	\$ 7,892,926	\$ 7,565,393
(6) State Prescribed Practices that are an increase/(decrease) from NAIC SAP					
				\$	\$
(7) State Permitted Practices that are an increase/(decrease) from NAIC SAP					
				\$	\$
(8) NAIC SAP (5 – 6 – 7 = 8)	XXX	XXX	XXX	\$ 7,892,926	\$ 7,565,393

The preparation of financial statements in conformity with Statutory Accounting Principles as described in the NAIC Annual Statement Instructions and the Accounting Policies and Procedures Manual requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

B. Use of Estimates in the Preparation of the Financial Statement
The preparation of financial statements in conformity with Statutory Accounting Principles as described in the NAIC Annual Statement Instructions and the Accounting Policies and Procedures Manual requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

C. Accounting Policy
Premiums are earned over the terms of the related insurance policies and reinsurance contracts. Unearned premium reserves are established to cover the unexpired portion of premiums written. Such reserves are computed by daily and pro rata methods for direct business and are based on reports received from ceding companies and/or pools for assumed business.

- (1) Basis for Short-Term Investments
Short-term investments consist of class 1 money market mutual funds, agencies, and treasury bonds. Short term investments are stated at amortized cost.
- (2) Basis for Bonds and Amortization Schedule
Bonds not back by other loans are stated at amortized cost using the scientific amortization method.
- (3) Basis for Common Stocks
Common Stocks are valued at market. However, investments in stocks of uncombined subsidiaries and affiliates in which the company has an interest of 20% or more are valued using the equity basis.
- (4) Basis for Preferred Stocks
Preferred stocks are stated in accordance with the guidance provided in SSAP No. 32: Investments in Preferred Stock.
- (5) Basis for Mortgage Loans
The Company did not have any mortgage loans.
- (6) Basis for Loan-Backed Securities and Adjustment Methodology
Loan-backed securities are stated in accordance with the guidance provided in SSAP No. 43R: Loan-backed and Structured Securities. The retrospective adjustment method is used to value these securities
- (7) Accounting Policies for Investments in Subsidiaries, Controlled and Affiliated Entities
The Company does not have any investments in subsidiaries or affiliates
- (8) Accounting Policies for Investments in Joint Ventures, Partnerships and Limited Liability Entities
The Company has investments in limited partnerships and limited liability companies. In accordance with SSAP No. 48: Joint Ventures, Partnerships and Limited Liability Companies, the investments are recorded using the equity method of accounting based on the underlying audited U.S. GAAP equity values of the holdings. The company also has partnership investments in low income housing tax credit properties. In accordance with SSAP No. 93: Accounting for Low Income Housing Tax Credit Property Investments, the investments are reported at amortized cost.

NOTES TO FINANCIAL STATEMENTS

- (9)

Accounting Policies for Derivatives

The Company does not hold any derivative instruments.
- (10)

Anticipated Investment Income Used in Premium Deficiency Calculation

The Company anticipates investment income as a factor in the premium deficiency calculation, in accordance with SSAP No. 53: Property/Casualty Contracts-Premiums
- (11)

Management's Policies and Methodologies for Estimating Liabilities for Losses and Loss/Claim Adjustment Expenses for A&H Contracts

Unpaid loss and loss adjustment expenses include an amount determined from individual case estimates and loss reports and an amount, based upon past experience, for losses incurred but not reported. Such liabilities are necessarily based on assumptions and estimates. While management believes the amount is adequate, the ultimate liability may be in excess of or less than the amount provided. The methods for making such estimates and for establishing the resulting liability is continually reviewed and any adjustments reflected in the period determined.
- (12)

Changes in the Capitalization Policy and Predefined Thresholds from Prior Period

The Motorists Insurance Group standardized its thresholds for capitalization across all member companies. The Group also implemented updates for software licenses and maintenance agreements that allow amortization over service periods for material transactions.
- (13)

Method Used to Estimate Pharmaceutical Rebate Receivables

The Company has no pharmaceutical rebate receivables to report.
- D.

Going Concern

Management has concluded that there is no substantial doubt about the Company's ability to continue as a going concern.

Note 2 – Accounting Changes and Correction of Errors

The Motorists Insurance Group elected to freeze its defined pension and other non-qualified benefit plans effective December 31, 2017. In conjunction with this election, the company voluntarily changed the accounting for its benefit plans to a mark-to-market (MTM) valuation approach. Under the MTM accounting method, actuarial and asset valuation gains and losses are recognized immediately as current year net benefit costs in the Statement of Operations, rather than by amortizing (smoothing) the gains and losses over future calendar years.

Note 3 – Business Combinations and Goodwill

Not Applicable

Note 4 – Discontinued Operations

Not Applicable

Note 5 – Investments

- A.

Mortgage Loans, including Mezzanine Real Estate Loans

Not Applicable
- B.

Debt Restructuring

Not Applicable
- C.

Reverse Mortgages

Not Applicable
- D.

Loan-Backed Securities

(1)

Description of Sources Used to Determined Prepayment Assumptions

Prepayment assumptions for mortgage-backed/loan-backed and structured securities were obtained from market data vendors or broker dealer values.

(2)

Other-Than-Temporary Impairments

Not Applicable

(3)

Recognized OTTI securities

Not Applicable

NOTES TO FINANCIAL STATEMENTS

- (4) All impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains):

a. The aggregate amount of unrealized losses:	1. Less than 12 Months	\$	15,557
	2. 12 Months or Longer	\$	58,007
b. The aggregate related fair value of securities with unrealized losses:	1. Less than 12 Months	\$	1,564,665
	2. 12 Months or Longer	\$	1,473,739

- (5) Information Investor Considered in Reaching Conclusion that Impairments are Not Other-Than-Temporary

The Company performed an analysis of loan-backed securities and determined that exposure to credit risk was not a factor and did not warrant any other-than-temporary impairments.

- E. Dollar Repurchase Agreements and/or Securities Lending Transactions

Not Applicable

- F. Repurchase Agreements Transactions Accounted for as Secured Borrowing

Not Applicable

- G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing
Repurchase Transactions – Cash Provider – Overview of Secured Borrowing Transactions

Not Applicable

- H. Repurchase Agreements Transactions Accounted for as a Sale
Repurchase Transaction – Cash Taker – Overview of Sale Transactions

Not Applicable

- I. Reverse Repurchase Agreements Transactions Accounted for as a Sale
Repurchase Transaction – Cash Provider – Overview of Sale Transactions

Not Applicable

- J. Real Estate

Not Applicable

- K. Low-Income Housing Tax Credits (LIHTC)

Not Applicable

- L. Restricted Assets

The Company held other restricted assets as listed below:

- (1) Restricted Assets (Including Pledged)

Restricted Asset Category	Gross (Admitted & Nonadmitted) Restricted							Current Year			
	Current Year					6	7	8	9	Percentage	
	1	2	3	4	5					10	11
	1	2	3	4	5	6	7	8	9	10	11
	Total General Account (G/A)	G/A Supporting Protected Cell Account Activity (a)	Total Protected Cell Account Restricted Assets	Protected Cell Account Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)	Total Nonadmitted Restricted	Total Admitted Restricted (5 minus 8)	Gross (Admitted & Nonadmitted) Restricted to Total Assets (c)	Admitted Restricted to Total Admitted Assets (d)
a. Subject to contractual obligation for which liability is not shown	\$	\$	\$	\$	\$	\$	\$	\$	\$	%	%
b. Collateral held under security lending arrangements										%	%
c. Subject to repurchase agreements										%	%
d. Subject to reverse repurchase agreements										%	%
e. Subject to dollar										%	%

NOTES TO FINANCIAL STATEMENTS

Restricted Asset Category		Gross	(Admitted &	Nonadmitted)	Restricted				Current	Year	
			Current		Year	6	7	8	9	Percentage	
	1	2	3	4	5					10	11
	Total General Account (G/A)	G/A Supporting Protected Cell Account Activity (a)	Total Protected Cell Account Restricted Assets	Protected Cell Account Assets Supporting G/A Activity (b)	Total (1 plus 3)					Gross (Admitted & Nonadmitted) Restricted to Total Assets (c)	Admitted Restricted to Total Admitted Assets (d)
repurchase agreements											
f. Subject to dollar reverse repurchase agreements										%	%
g. Placed under option contracts										%	%
h. Letter stock or securities restricted as to sale – excluding FHLB capital stock										%	%
i. FHLB capital stock										%	%
j. On deposit with states	1,600,272				1,600,272	1,600,379	(107)		1,600,272	6.0%	6.1%
k. On deposit with other regulatory bodies										%	%
l. Pledged as collateral to FHLB (including assets backing funding agreements)										%	%
m. Pledged as collateral not captured in other categories										%	%
n. Other restricted assets										%	%
o. Total Restricted Assets	\$ 1,600,272	\$	\$	\$	\$ 1,600,272	\$ 1,600,379	\$ (107)	\$	\$ 1,600,272	6.0%	6.1%

- (a) Subset of column 1
- (b) Subset of column 3
- (c) Column 5 divided by Asset Page, Column 1, Line 28
- (d) Column 9 divided by Asset Page, Column 3, Line 28

(2) Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contacts that Share Similar Characteristics, Such as Reinsurance and Derivatives, are Reported in the Aggregate)

Not Applicable

(3) Detail of Other Restricted Assets (Contracts that Share Similar Characteristics, such as Reinsurance and Derivatives, are Reported in the Aggregate)

Not Applicable

(4) Collateral Received and Reflected as Assets Within the Reporting Entity's Financial Statements

Not Applicable

M. Working Capital Finance Investments

Not Applicable

N. Offsetting and Netting of Assets and Liabilities

Not Applicable

O. Structured Notes

The Company held Structured Notes as listed below :

CUSIP Identification	Actual Cost	Fair Value	Book/Adjusted Carrying Value	Mortgage- Referenced Security (YES/NO)
38014B AC 3	\$ 135,558	\$ 135,468	\$ 135,558	NO
44935A AC 9	\$ 83,624	\$ 83,608	\$ 83,624	NO

NOTES TO FINANCIAL STATEMENTS

CUSIP Identification	Actual Cost	Fair Value	Book/Adjusted Carrying Value	Mortgage- Referenced Security (YES/NO)
912810 FD 5	\$ 20,104	\$ 19,185	\$ 19,649	NO
912810 FH 6	\$ 41,569	\$ 39,134	\$ 39,849	NO
912810 FQ 6	\$ 19,465	\$ 18,268	\$ 19,348	NO
912810 FR 4	\$ 45,310	\$ 40,613	\$ 43,986	NO
912810 FS 2	\$ 26,833	\$ 27,195	\$ 27,713	NO
912810 PS 1	\$ 27,653	\$ 27,685	\$ 28,003	NO
912810 PV 4	\$ 35,034	\$ 32,044	\$ 35,092	NO
912810 PZ 5	\$ 26,358	\$ 26,809	\$ 26,946	NO
912810 QF 8	\$ 21,742	\$ 19,249	\$ 22,002	NO
912810 QP 6	\$ 13,939	\$ 13,635	\$ 14,256	NO
912810 QV 3	\$ 27,544	\$ 27,413	\$ 29,412	NO
912810 RA 8	\$ 20,614	\$ 19,277	\$ 22,074	NO
912810 RF 7	\$ 34,153	\$ 33,603	\$ 35,413	NO
912810 RL 4	\$ 29,478	\$ 28,801	\$ 31,017	NO
912810 RR 1	\$ 20,822	\$ 20,234	\$ 21,765	NO
912810 RW 0	\$ 19,609	\$ 19,231	\$ 20,163	NO
912810 SB 5	\$ 10,002	\$ 9,717	\$ 10,251	NO
912828 2L 3	\$ 49,263	\$ 49,033	\$ 50,766	NO
912828 3R 9	\$ 19,545	\$ 19,567	\$ 20,079	NO
912828 4H 0	\$ 19,966	\$ 20,022	\$ 20,263	NO
912828 B2 5	\$ 53,133	\$ 53,340	\$ 55,641	NO
912828 H4 5	\$ 49,542	\$ 51,117	\$ 53,048	NO
912828 K3 3	\$ 61,638	\$ 63,332	\$ 65,115	NO
912828 LA 6	\$ 24,392	\$ 23,609	\$ 23,961	NO
912828 MF 4	\$ 35,566	\$ 34,856	\$ 36,018	NO
912828 N7 1	\$ 51,532	\$ 51,794	\$ 53,768	NO
912828 NM 8	\$ 46,991	\$ 46,285	\$ 47,474	NO
912828 PP 9	\$ 52,896	\$ 51,781	\$ 54,107	NO
912828 Q6 0	\$ 61,647	\$ 61,863	\$ 63,969	NO
912828 QV 5	\$ 54,371	\$ 55,485	\$ 58,841	NO
912828 S5 0	\$ 49,654	\$ 49,374	\$ 51,958	NO
912828 SA 9	\$ 53,549	\$ 54,224	\$ 55,982	NO
912828 TE 0	\$ 59,816	\$ 58,742	\$ 63,430	NO
912828 UH 1	\$ 49,958	\$ 52,905	\$ 54,565	NO
912828 V4 9	\$ 29,828	\$ 29,843	\$ 30,950	NO
912828 VM 9	\$ 53,316	\$ 53,121	\$ 55,369	NO
912828 WU 0	\$ 48,604	\$ 51,061	\$ 52,297	NO
912828 X3 9	\$ 40,061	\$ 40,234	\$ 41,188	NO
912828 XL 9	\$ 49,888	\$ 51,243	\$ 53,079	NO
92348R AB 4	\$ 75,000	\$ 74,977	\$ 75,000	NO
92935J BC 8	\$ 249,566	\$ 246,806	\$ 242,211	YES
92936C AJ 8	\$ 252,493	\$ 259,149	\$ 250,331	YES
	\$ 2,251,626	\$ 2,244,930	\$ 2,295,532	XXX

P. 5GI Securities

Not Applicable

Q. Short Sales

Not Applicable

R. Prepayment Penalty and Acceleration Fees

Not Applicable

Note 6 – Joint Ventures, Partnerships and Limited Liability Companies

Not Applicable

Note 7 – Investment Income

A. The bases, by category of investment income, for excluding (nonadmitting) any investment income due and accrued:

NOTES TO FINANCIAL STATEMENTS

The Company does not admit investment income due and accrued if amounts are over 90 days past due. At December 31, 2017 and 2016 there was no investment income due and accrued excluded.

B. The total amount excluded:

Not Applicable

Note 8 – Derivative Instruments

Not Applicable

Note 9 – Income Taxes

A. Deferred Tax Assets/(Liabilities)

1. Components of Net Deferred Tax Asset/(Liability)

	2018			2017			Change		
	1	2	3	4	5	6	7	8	9
	Ordinary	Capital	(Col 1+2) Total	Ordinary	Capital	(Col 4+5) Total	(Col 1-4) Ordinary	(Col 2-5) Capital	(Col 7+8) Total
a. Gross deferred tax assets	\$ 452,526	\$	\$ 452,526	\$ 296,286	\$	\$ 296,286	\$ 156,240	\$	\$ 156,240
b. Statutory valuation allowance adjustment									
c. Adjusted gross deferred tax assets (1a-1b)	\$ 452,526	\$	\$ 452,526	\$ 296,286	\$	\$ 296,286	\$ 156,240	\$	\$ 156,240
d. Deferred tax assets nonadmitted	120,663		120,663				120,663		120,663
e. Subtotal net admitted deferred tax asset (1c-1d)	\$ 331,863	\$	\$ 331,863	\$ 296,286	\$	\$ 296,286	\$ 35,577	\$	35,577
f. Deferred tax liabilities	37,932	489	38,421	51,060		51,060	(13,128)	489	(12,639)
g. Net admitted deferred tax assets/(net deferred tax liability) (1e-1f)	\$ 293,931	\$ (489)	\$ 293,442	\$ 245,226	\$	\$ 245,226	\$ 48,705	\$ (489)	\$ 48,216

NOTES TO FINANCIAL STATEMENTS

2. Admission Calculation Components SSAP No. 101

	2018			2017			Change		
	1	2	3	4	5	6	7	8	9
	Ordinary	Capital	(Col 1+2) Total	Ordinary	Capital	(Col 4+5) Total	(Col 1-4) Ordinary	(Col 2-5) Capital	(Col 7+8) Total
a. Federal income taxes paid in prior years recoverable through loss carrybacks	\$	\$	\$	\$	\$	\$	\$	\$	\$
b. Adjusted gross deferred tax assets expected to be realized (excluding the amount of deferred tax assets from 2(a) above) after application of the threshold limitation. (The lesser of 2(b)1 and 2(b)2 below)	293,441		293,441	246,010		246,010	47,431		47,431
1. Adjusted gross deferred tax assets expected to be realized following the balance sheet date	293,441		293,441	246,010		246,010	47,431		47,431
2. Adjusted gross deferred tax assets allowed per limitation threshold						1,085,988			(1,085,988)
c. Adjusted gross deferred tax assets (excluding the amount of deferred tax assets from 2(a) and 2(b) above) offset by gross deferred tax liabilities	38,421		38,421	50,276		50,276	(11,855)		(11,855)
d. Deferred tax assets admitted as the result of application of SSAP 101. Total (2(a)+2(b)+2(c))	\$ 331,862	\$	\$ 331,862	\$ 296,286	\$	\$ 296,286	\$ 35,576	\$	\$ 35,576

3. Other Admissibility Criteria

	2018	2017
a. Ratio percentage used to determine recovery period and threshold limitation amount	748.0%	748.0%
b. Amount of adjusted capital and surplus used to determine recovery period and threshold limitation in 2(b)2 above	\$ 7,290,487	\$ 7,320,168

4. Impact of Tax Planning Strategies

(a) Determination of adjusted gross deferred tax assets and net admitted deferred tax assets, by tax character as a percentage.

	2018		2017		Change	
	1	2	3	4	5	6
	Ordinary	Capital	Ordinary	Capital	(Col. 1-3) Ordinary	(Col. 2-4) Capital
1. Adjusted gross DTAs amount from Note 9A1(c)	\$ 452,526	\$	\$ 296,286	\$	\$ 156,240	\$
2. Percentage of adjusted gross DTAs by tax character attributable to the impact of tax planning strategies	11.1%	%	17.0%	%	(5.9)%	%
3. Net Admitted Adjusted	\$ 331,863	\$	\$ 296,286	\$	\$ 35,577	\$

NOTES TO FINANCIAL STATEMENTS

	2018		2017		Change	
	1	2	3	4	5	6
	Ordinary	Capital	Ordinary	Capital	(Col. 1-3) Ordinary	(Col. 2-4) Capital
Gross DTAs amount from Note 9A1(e)						
4 Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies	15.2%	%	17.0%	%	(1.8)%	%

(b) Does the company’s tax planning strategies include the use of reinsurance? NO

B. There were no temporary differences for which deferred tax liabilities were recognized.

C. Current and Deferred Income Taxes

1. Current Income Tax

	1	2	3
	2018	2017	(Col 1-2) Change
a. Federal	\$ 282,798	\$ (503,198)	\$ 785,996
b. Foreign	\$	\$	\$
c. Subtotal	\$ 282,798	\$ (503,198)	\$ 785,996
d. Federal income tax on net capital gains	\$ (224)	\$ (1,635)	\$ 1,411
e. Utilization of capital loss carry-forwards	\$	\$	\$
f. Other	\$	\$	\$
g. Federal and Foreign income taxes incurred	\$ 282,574	\$ (504,833)	\$ 787,407

2. Deferred Tax Assets

	1	2	3
	2018	2017	(Col 1-2) Change
a. Ordinary :			
1. Discounting of unpaid losses	\$ 310,779	\$ 140,807	\$ 169,972
2. Unearned premium reserve	121,342	136,949	(15,607)
3. Policyholder reserves			
4. Investments			
5. Deferred acquisition costs			
6. Policyholder dividends accrual	5,820	10,495	(4,675)
7. Fixed assets			
8. Compensation and benefits accrual			
9. Pension accrual			
10. Receivables - nonadmitted	7,887	2,643	5,244
11. Net operating loss carry-forward			
12. Tax credit carry-forward			
13. Other (items <=5% and >5% of total ordinary tax assets)	6,698	5,392	1,306
Other (items listed individually >5%of total ordinary tax assets)			
99. Subtotal	452,526	296,286	156,240
b. Statutory valuation allowance adjustment			
c. Nonadmitted	120,663		120,663
d. Admitted ordinary deferred tax assets (2a99-2b-2c)	331,863	296,286	35,577
e. Capital:			
1. Investments	\$	\$	\$
2. Net capital loss carry-forward			
3. Real estate			
4. Other (items <=5% and >5% of total capital tax assets)			
Other (items listed individually >5% of total capital tax assets)			
99. Subtotal	\$	\$	\$
f. Statutory valuation allowance adjustment			
g. Nonadmitted			
h. Admitted capital deferred tax assets (2e99-2f-2g)			
i. Admitted deferred tax assets (2d+2h)	\$ 331,863	\$ 296,286	\$ 35,577

3. Deferred Tax Liabilities

NOTES TO FINANCIAL STATEMENTS

	1	2	3
	2018	2017	(Col 1-2) Change
a. Ordinary :			
1. Investments	\$ 9,826	\$ 7,073	\$ 2,753
2. Fixed assets			
3. Deferred and uncollected premium			
4. Policyholder reserves			
5. Other (items <=5% and >5% of total ordinary tax liabilities)	28,106	43,987	(15,881)
Other (items listed individually >5% of total ordinary tax liabilities)			
99. Subtotal	37,932	51,060	(13,128)
b. Capital:			
1. Investments			
2. Real estate			
3. Other (Items <=5% and >5% of total capital tax liabilities)	489		489
Other (items listed individually >5% of total capital tax liabilities)			
99. Subtotal	489		489
c. Deferred tax liabilities (3a99+3b99)	\$ 38,421	\$ 51,060	\$ (12,639)
4. Net Deferred Tax Assets (2i – 3c)	\$ 293,442	\$ 245,226	\$ 48,216

The company's deferred income tax assets and liabilities as of December 31, 2018, were reported using the 21% tax rate, enacted on December 22, 2017, under the Tax Cuts and Jobs Act (Act). The change in deferred taxes due to the change in tax rates is reflected in Note 9D, line "Rate Differential". In addition, deferred taxes for 2017 included provisional amounts related to loss reserves discounting adjustments under the Act. These provisional evaluations were based on the company's current interpretation of the legislation and insurance industry group guidance. Given the complexity of the legislation, anticipated guidance from the U.S. Treasury, and the potential for additional guidance from the U.S. Treasury, and the potential for additional guidance from Statutory Accounting Principle Working Group, these estimates may be adjusted during 2019.

D. Reconciliation of Federal Income Tax Rate to Actual Effective Rate Among the more significant book to tax adjustments were the following:

	2018	Effective Tax Rate
Provision computed at statutory rate	\$ 117,283	21.0%
Tax effect of:		
Dividend received deduction	-	0.0%
Tax exempt interest income deduction	(22,008)	-3.9%
ICOLI	-	0.0%
Tax free contribution & subsidiary dissolution	-	0.0%
Non-deductible expenses	-	0.0%
Treasury Inflation Protection securities	-	0.0%
Prior Year True up	17,847	3.2%
Deferred tax true-up	-	0.0%
Change in non-admitted assets	(5,243)	-0.9%
Change in valuation allowance	-	0.0%
Deferred Tax rate differential	-	
Low income housing and foreign tax credits	-	0.0%
Other	(0)	0.0%
Total statutory income taxes (benefit)	\$ 107,878	19.3%

	2018	Effective Tax Rate
Federal and foreign income taxes incurred	\$ 282,574	50.6%
Change in net deferred income taxes	(174,696)	-31.3%

NOTES TO FINANCIAL STATEMENTS

(without tax on unrealized gains and losses)		
Total statutory income taxes (benefit)	\$ 107,878	19.3%

- E. Operating Loss Carryforwards and Income Taxes Available for Recoupment
1. At December 31, 2018, the company did not have any net operating loss, capital loss, charitable contribution or tax credit carryforwards.

2. At December 31, 2018 and 2017, there was not income tax expense available for recouopment in the event of future losses.

3. The company did not have any protective tax deposits under Section 6603 of the Internal Revenue Code.
- F. Consolidated Federal Income Tax Return
1. The Company's federal income tax return is consolidated with the following entities:

low a Mutual Insurance Company

2. The manner in which the Board of Directors sets forth for allocating the consolidated federal income tax:

The method of allocation between the companies is subject to written agreement, approved by the Board of Directors. Allocation is based upon separate return calculations with current credit for net losses. Intercompany tax balances are settled annually when the federal income tax return is filed.
- G. As of December 31, 2018, the company had no unrecognized tax benefits.
- H. The company is not subject to the Repatriation Transition Tax
- I. The company does not have any AMT Credit carryovers at 12/31/2018

Note 10 – Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties

- A. Nature of the Relationship Involved
- The Company is a member of an affiliated group of companies and is party to various transactions and agreements with other members of the group. Primarily those transactions are composed of:

• IT and Payroll processing services are provided by a non-insurance member of the group.

• The P&C Companies within the group participate in a pooling arrangement

• The lead company to the pool provides management services to the other members of the Group. All Companies in the Group are parties to a cost sharing agreement.

• The Various companies have entered into a tax sharing agreement with each company that qualifies to be included in a consolidated return.

• Selected members of the group participated in intercompany loan agreements.

Motorists Mutual Insurance Company and BrickStreet Mutual Insurance Company secured regulatory approval to enter into an affiliation agreement on April 20, 2017, and executed the agreement on April 24, 2017, forming a revised Motorists Insurance Group. The Companies entered into various intercompany agreements, including intercompany reinsurance pooling and cost sharing agreements, effective January 1, 2018. Schedule Y reflects an updated organization chart with Motorists Mutual as the ultimate controlling entity of the Motorists Insurance Group. The pool was realigned effective January 1, 2018. Refer to Note 26 for the revised pooling agreement.
- | NAIC Group Number (current) | NAIC Company Code | Company Name | Pooling Percentage |
|-----------------------------|-------------------|---|--------------------|
| 0291 | 14621 | Motorists Mutual Insurance Company | 32.4% |
| 0291 | 12372 | Brickstreet Mutual Insurance Company | 48.0% |
| 0291 | 13331 | Motorists Commercial Mutual Insurance Company | 10.3% |
| 0291 | 10204 | Consumers Insurance USA, Inc. | 2.1% |
| 0291 | 19950 | Wilson Mutual Insurance Company | 1.7% |
| 0291 | 14338 | Iowa Mutual Insurance Company | 1.7% |
| 0291 | 23175 | Phenix Mutual Insurance Company | 1.6% |
| 0291 | 31577 | Iowa American Insurance Company | 0.6% |
| 0291 | 15137 | PinnaclePoint Insurance Company | 0.8% |
- 14.9

NOTES TO FINANCIAL STATEMENTS

0291	15136	SummitPoint Insurance Company	0.8%
0291	40932	Mico Insurance Company	0.0%
0291	13045	NorthStone Insurance Company	0.0%
0291	13016	AlleghenyPoint Insurance Company	0.0%

B. Transactions

On December 14, 2016, Motorists Mutual Insurance Company formed a limited liability company, MIG Realty LLC, to engage in commercial real estate development. Motorists Mutual contributed a single parcel of land to MIG Realty LLC on September 29, 2017. As a wholly owned subsidiary MIG Realty qualifies for accounting using the look through approach. As a result, all assets and liabilities on MIG Realty's balance sheet are recognized on Motorists Mutual's balance sheet.

NAIC Group Number (current)	NAIC Company Code	Company	Pool Realignment and Ceding Commission
0291	12372	BrickStreet Mutual Insurance Company	(178,305,954)
0291	14621	Motorists Mutual Insurance Company	108,799,539
0291	13331	Motorists Commercial Mutual Insurance Company	60,639,773
0291	10204	Consumers' Insurance Company	18,501,075
0291	19950	Wilson Mutual Insurance Company	10,433,122
0291	14338	Iowa Mutual Insurance Company	10,433,122
0291	23175	Phenix Mutual Fire Insurance Company	8,416,134
0291	15136	SummitPoint Insurance Company	(8,049,910)
0291	15137	PinnaclePoint Insurance Company	(8,460,105)
0291	31577	Iowa American Insurance Company	4,150,037
0291	13045	NorthStone Insurance Company	(24,094,301)
0291	13016	AlleghenyPoint Insurance Company	(2,462,532)

BrickStreet Mutual Insurance Company made capital contribution of \$15 million to PinnaclePoint Insurance Company and \$15 million to SummitPoint Insurance Company. The additional capital was necessary to meet the requirements of the Ohio Insurance Department for those companies to be accredited reinsurers.

Motorists Mutual Insurance Company provides temporary financing for a construction project undertaken by MIG Realty. The project is anticipated to cost \$30 million. Permanent financing is anticipated to be obtained upon completion of construction.

Motorist Mutual Contributed addition capital to MIG Realty in the amount of \$1 million.

In addition, Motorists Service Corporation borrowed \$16,743,000 during 2017 from its parent through an intercompany loan agreement. The balances, which were both recorded by Motorists Mutual as non-admitted assets, were used to fund the subsidiary's development of software applications and services. Motorists Service Corporation has also initiated charges to Motorists Mutual for utilization of its developed software.

On December 14, 2016, Motorists Mutual Insurance Company formed a limited liability company, MIG Realty LLC, to engage in commercial real estate development. Motorists Mutual contributed a single parcel of land to MIG Realty LLC on September 29, 2017. As a wholly owned subsidiary MIG Realty qualifies for accounting using the look through approach. As a result, all assets and liabilities on MIG Realty's balance sheet are recognized on Motorists Mutual's balance sheet.

- C. Dollar Amounts of Transactions
See Note B.
- D. Amounts Due From or To Related Parties
As of December 31, 2018 and 2017, the Company reported net amounts due from/(due to) affiliates of \$1,259,778 and \$666,944, respectively. All amounts were settled within 60 days.
- E. Guarantees or Undertakings
The Company had no guarantees or undertakings for the benefit of an affiliate or related party that resulted in a material contingency exposure to the Company or any related parties during the periods reported.
- F. Material Management or Service Contracts and Cost-Sharing Arrangements
During the periods reported, the Company and its parent, Iowa Mutual Insurance Company, had a management agreement with Motorists Mutual Insurance Company, an Ohio-based affiliate, whereby Motorists provided management services to the Companies. The Company and its parent had a separate arrangement with Motorists Service Corporation (MSC), a wholly owned subsidiary of Motorists, whereby MSC delivered staffing services to the companies. The Company and its parent also had an arrangement with their affiliates whereby costs for common facilities and support services were shared.
- G. Nature of the Control Relationship
As of December 31, 2018, all outstanding shares of the Company were owned by Iowa Mutual Insurance Company, an Iowa-based property/casualty insurer.
- H. Amount Deducted from the Value of Upstream Intermediate Entity or Ultimate Parent Owned
The Company did not own any shares, directly or indirectly, of an upstream intermediate entity or ultimate parent during the periods reported.

NOTES TO FINANCIAL STATEMENTS

- I.

Investments in SCA that Exceed 10% of Admitted Assets

The Company did not have any investments in subsidiary , controlled, or affiliated entities that exceed 10% of admitted assets during the periods reported.
- J.

Investments in Impaired SCAs

The Company did not recognize any impairment write-downs for investments in subsidiary , controlled, or affiliated entities during the periods reported.
- K.

Investment in Foreign Insurance Subsidiary

The Company did not have any investments in foreign insurance subsidiaries during the periods reported.
- L.

Investment in Downstream Noninsurance Holding Company

The Company did not have any investments in downstream non-insurance holding companies.
- M.

All SCA Investments

Not Applicable
- N.

Investment in Insurance SCAs

The Company did not hold any insurance SCA investments that departed from the NAIC statutory accounting practices and procedures.
- O.

SCA Loss Tracking

Not Applicable

Note 11 – Debt

- A.

Debt, Including Capital Notes

Not Applicable
- B.

FHLB (Federal Home Loan Bank) Agreements

Not Applicable

Note 12 – Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans

- A-D.

Defined Benefit Plan

Not Applicable
- E.

Defined Contribution Plans

Not Applicable
- F.

Multiemployer Plans

Not Applicable
- G.

Consolidated/Holding Company Plans

Not Applicable
- H.

Postemployment Benefits and Compensated Absences

Not Applicable
- I.

Impact of Medicare Modernization Act on Postretirement Benefits (INT 04-17)

Not Applicable

Note 13 – Capital and Surplus, Shareholder’s Dividend Restrictions and Quasi-Reorganizations

- (1)

Number of Share and Par or State Value of Each Class

As of December 31, 2018, the company had 2,000,000 shares authorized and 2,000,000 shares issued and outstanding. The Par value was \$1 per share
- (2)

Dividend Rate, Liquidation Value and Redemption Schedule of Preferred Stock Issues

Not Applicable
- (3)

Dividend Restrictions

Without prior approval of its domiciliary commissioner, dividends to shareholders are limited by the laws of the company’s state of incorporation, Iowa, to \$789,293 an amount that is based on restrictions relating to statutory surplus.
- (4)

Dates and Amounts of Dividends Paid

Not Applicable

NOTES TO FINANCIAL STATEMENTS

- (5)

Profits that may be Paid as Ordinary Dividends to Stockholders
Within the limitations of (3) above, there are not any restrictions placed on the portion of company profits that may be paid as ordinary dividends to stockholders.
- (6)

Restrictions Plans on Unassigned Funds (Surplus)
There are no restrictions placed on the Company's surplus, including for whom the surplus is being held.
- (7)

Amount of Advances to Surplus not Repaid
Not Applicable
- (8)

Amount of Stock Held for Special Purposes
Not Applicable
- (9)

Reasons for Changes in Balance of Special Surplus Funds from Prior Period
Not Applicable
- (10)

The Portion of Unassigned Funds (Surplus) Represented or Reduced by Unrealized Gains and Losses is: \$86,552.
- (11)

The Reporting Entity Issued the Following Surplus Debentures or Similar Obligations
Not Applicable

Date Issued	Interest Rate	Par Value (Face Amount of Notes)	Carrying Value of Note*	Principal and/or Interest Paid Current Period	Total Principal and/or Interest Paid	Unapproved Principal and/or Interest	Date of Maturity
	%	\$	\$	\$	\$	\$	
Total	XXX	\$	\$	\$	\$	\$	XXX

- (12)

The impact of any restatement due to prior quasi-reorganizations is as follows
Not Applicable

Description (Year)	Change in Surplus	Change in Gross Paid in and Contributed Surplus
	\$	\$

- (13)

Effective Date of Quasi-Reorganization for a Period of Ten Years Following Reorganization
Not Applicable

Note 14 – Liabilities, Contingencies and Assessments

- A.

Contingent Commitments

Not Applicable
- B.

Assessments

The Company is subject to guaranty fund and other assessments by the states in which it conducts business. Guaranty fund assessments are accrued upon notification of the insolvency. Other assessments are recognized 1) when assessed by a state, 2) when premiums are written for premium-based assessments, or 3) when losses are incurred for loss based assessments. Incurred assessments are subject to the intercompany pooling arrangement described in Note 26. The company's net paid guaranty fund assessments totaled \$2,265 and \$1,635 for the years ended December 31, 2018, and 2017, respectively. The company's net accrued liabilities for guaranty funds were \$9,000 and \$7,892 as of December 31, 2018 and 2017, respectively. Per the accounting practices and procedures prescribed by the company's state of domicile, receivables for premium tax credits are not reflected in the accompanying financial statements.
- C.

Gain Contingencies

Not Applicable
- D.

Claims Related Extra Contractual Obligation and Bad Faith Losses Stemming from Lawsuits

Not Applicable
- E.

Product Warranties

Not Applicable
- F.

Joint and Several Liabilities

NOTES TO FINANCIAL STATEMENTS

Not Applicable

G. All Other Contingencies

The company did not have any other contingent liabilities arising from litigation, income taxes, or other matters that were material in nature. All assets that the company considered to be impaired were valued at market prior to the closing of the company's financial records. The potential for losses associated with uncollectible receivable balances is not material to the company's financial position. Premium balances over 90 days past due are recorded as nonadmitted assets.

Note 15 – Leases

Not Applicable

Note 16 – Information about Financial Instruments with Off-Balance Sheet Risk and Financial Instruments with Concentrations of Credit Risk

Not Applicable

Note 17 – Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities

A. Transfers of Receivables Reported as Sales

Not Applicable

B. Transfer and Servicing of Financial Assets

Not Applicable

C. Wash Sales

Not Applicable

Note 18 – Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans

Not Applicable

Note 19 – Direct Premium Written/Produced by Managing General Agents/Third Party Administrators

Not Applicable

Note 20 – Fair Value Measurements

A. Fair Value Measurements

Not Applicable

B. Fair Value Reporting under SSAP 100 and Other Accounting Pronouncements

Not applicable

C. Fair Value Level

The following tables reflect the estimated fair values and admitted values of all admitted assets and liabilities that are financial instruments excluding those accounted for under the equity method (subsidiaries, joint ventures and ventures). The estimated fair values are categorized into the three-level fair value hierarchy as described above.

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Bonds	\$ 18,690,335	\$ 18,772,329	\$ -	\$ 18,690,335	\$	\$	\$
Other invested assets	\$ 1,576	\$	\$	\$	\$	\$	\$ 1,576

Bonds and Common Stocks

When available, the estimated fair values for bonds, including loan-backed and structured securities, and unaffiliated common stocks are based on quoted prices in active markets that are readily and regularly obtainable. Generally, these investments are classified in Level 1. Generally, these are the most

NOTES TO FINANCIAL STATEMENTS

liquid of the Company's securities holdings and valuation of these securities does not involve management's judgment.

When quoted prices in active markets are not available, the determination of estimated fair value is based on market standard valuation methodologies, giving priority to observable inputs. The significant inputs to the market standard valuation methodologies for certain types of securities with reasonable levels of price transparency are inputs that are observable in the market or can be derived principally from or corroborated by observable market data. Generally, these investments are classified as Level 2.

When observable inputs are not available, the market standard valuation methodologies for determining the estimated fair value of certain types of securities that trade infrequently, and therefore have little or no price transparency, rely on inputs that are significant to the estimated fair value that are not observable in the market or cannot be derived principally from or corroborated by observable market data. These unobservable inputs can be based in large part on management's judgment or estimation, and cannot be supported by reference or market activity. Even though these inputs are unobservable, management believes they are consistent with what other market participants would use when pricing such securities and are considered appropriate given the circumstances. Generally, these investments are classified as Level 3.

D. Not Practicable to Estimate Fair Value

Type of Class or Financial Instrument	Carrying Value	Effective Interest Rate	Maturity Date	Explanation
Affiliate LLC Holding	\$ 1,576%	N/A		Asset is not a marketable financial instrument

E. NAV Practical Expedient Investments

Not Applicable

Note 21 – Other Items

A. Unusual or Infrequent Items

Not Applicable

B. Troubled Debt Restructuring Debtors

Not Applicable

C. Other Disclosures

Not Applicable

D. Business Interruption Insurance Recoveries

Not Applicable

E. State Transferable and Non-Transferable Tax Credits

Not Applicable

F. Subprime Mortgage Related Risk Exposure

(1) Description of the Subprime-Mortgage-Related Exposure and Related Risk Management Policies

The Company does not engage in subprime residential mortgage lending.

The Company's exposure to subprime lending is limited to investments within the fixed maturity investment portfolio which contains securities collateralized by mortgages that might have characteristics of subprime lending such as adjustable rate mortgages and alternative documentation mortgages. Currently the Company has no exposure to subprime loans within the fixed maturity investment portfolio.

(2) Direct Exposure Through Investments in Subprime Mortgage Loans

Not Applicable

(3) Direct Exposure Through Other Investments

Not Applicable

(4) Underwriting Exposure to Subprime Mortgage Risk Through Mortgage Guaranty or Financial Guaranty Insurance Coverage

Not Applicable

G. Insurance-Linked Securities (ILS) Contracts

NOTES TO FINANCIAL STATEMENTS

Not Applicable

Note 22 – Events Subsequent

Subsequent events have been considered through February 28, 2019 for these statutory financial statements which are to be issued on March 1, 2019.

A.	Did the reporting entity write accident and health insurance premium that is subject to Section 9010 of the Federal Affordable Care Act (YES/NO)?		Yes []	No [X]
		2018	2017	
B.	ACA fee assessment payable for the upcoming year	\$	\$	
C.	ACA fee assessment paid	\$	\$	
D.	Premium written subject to ACA 9010 assessment	\$	\$	
E.	Total adjusted capital before surplus adjustment (Five-Year Historical Line 28)	\$	7,892,926	
F.	Total adjusted capital after surplus adjustment (Five-Year Historical Line 28 minus 22B above)	\$	7,892,926	
G.	Authorized control level (Five-Year Historical Line 29)	\$	551,002	
H.	Would reporting the ACA assessment as of December 31, 2018 have triggered an RBC action level (YES/NO)?		Yes []	No [X]

Note 23 – Reinsurance

A.	Unsecured Reinsurance Recoverables				
		NAIC Group Code	FEIN	Unsecured Recoverables	
	Motorists Mutual Insurance Company	14621	31-429550	\$	20,813,241

B. Reinsurance Recoverable in Dispute

Not Applicable

C. Reinsurance Assumed and Ceded

(1) Maximum Amount of Return Commission

Assumed Reinsurance			Ceded Reinsurance			Net	
	Premium Reserve	Commission Equity	Premium Reserve	Commission Equity	Premium Reserve	Commission Equity	
a. Affiliates	\$ 2,889,093	\$ 330,678	\$ 3,856,084	\$ 470,448	\$ (966,992)	\$ (139,771)	
b. All Other	61,751	10,784	93,539	6,178	(31,788)	4,607	
c. Total	\$ 2,950,844	\$ 341,462	\$ 3,949,624	\$ 476,626	\$ (998,780)	\$ (135,164)	
d. Direct Unearned Premium Reserves						\$	3,887,873

(2) Additional or Return Commission

	Direct	Assumed	Ceded	Net
a. Contingent commission	\$ 301,233	\$ 86,753	\$ 301,233	\$ 86,753
b. Sliding scale adjustments				
c. Other profit commission arrangements				
d. Total	\$ 301,233	\$ 86,753	\$ 301,233	\$ 86,753

(3) Types of Risks Attributed to Protected Cell

Not Applicable

D. Uncollectible Reinsurance

Not Applicable

E. Commutation of Ceded Reinsurance

Not Applicable

F. Retroactive Reinsurance

Not Applicable

G. Reinsurance Accounted for as a Deposit

Not Applicable

H. Disclosures for the Transfer of Property and Casualty Run-off Agreements

NOTES TO FINANCIAL STATEMENTS

- Not Applicable
- I. Certified Reinsurer Rating Downgraded or Status Subject to Revocation
- Not Applicable
- J. Reinsurance Agreements Qualifying for Reinsurer Aggregation
- Not Applicable

Note 24 – Retrospectively Rated Contracts and Contracts Subject to Redetermination

Not Applicable

Note 25 – Change in Incurred Losses and Loss Adjustment Expenses

- A. Change in Incurred Losses and Loss Adjustment Expenses
- Reserves for the Company’s incurred losses and loss adjustment expenses (after intercompany pooling) attributable to insured events of prior years reflect favorable development totaling \$799,464. The development can be attributed primarily to the re-estimation of unpaid losses and loss adjustment expenses in the workers' compensation, products liability, private passenger auto liability, commercial auto liability, auto physical damage, and homeowners lines of business. The favorable development in these lines was slightly offset by losses in the other liability and commercial multiple peril lines of business. The changes reflected in these lines were generally the result of recent development trends. There were not any premium adjustments made as a result of this loss and loss adjustment expense development.
- B. Information about Significant Changes in Methodologies and Assumptions
- There have been no significant changes in methodologies and assumptions used in calculating the liability for unpaid loss and loss adjustment expense.

Note 26 – Intercompany Pooling Arrangements

- A. Identification of the Lead Entity and all Affiliated Entities Participating in the Intercompany Pool
- | | | |
|--|-------------------|--------------------|
| Lead Entity and all Affiliated Entities | NAIC Company Code | Pooling Percentage |
| Motorists Mutual Insurance Company (Lead Entity) | 14621 | 32.4% |
- B. Description of Lines and Types of Business Subject to the Pooling Agreement
- The pooling arrangement covered premiums, losses and underwriting expenses for all lines during the year. Related finance and service charge income, agent and premium balance charge-offs, deficiency reserves, and policyholder dividends were also subject to the pooling arrangement
- C. Description of Cessions to Non-Affiliated Reinsurance Subject to Pooling Agreement
- Each Company recognized facultative and treaty reinsurance cessions with unaffiliated reinsurers prior to the administration of the intercompany pooling agreement.
- D. Identification of all Pool Members that are Parties to Reinsurance Agreements with Non-Affiliated Reinsurers
- As the lead insurer, Motorists Mutual assumed all net premiums, losses, loss adjustment expenses, and underwriting expenses and then ceded each pool participant its share of the pool.
- E. Explanation of Discrepancies Between Entries of Pooled Business
- There are no discrepancies between any entries regarding pooled business on the assumed and ceded reinsurance schedules of other pool participants.
- F. Description of Intercompany Sharing
- Underwriting-related balance sheet items such as premiums receivable, installments, reinsurance assumed premium receivables and loss payables, reinsurance ceded premium payables and loss receivables, general expense receivables and payables, funds held balances, advanced premiums, and outstanding drafts were also pooled.
- G. Amounts Due To/From Lead Entity and all Affiliated Entities Participating in the Intercompany Pool
- As of December 31, 2018, the Company reported an aggregate pooling-related balance of \$1,259,778 receivable from the other pool participants.

Note 27 – Structured Settlements

Not Applicable

Note 28 – Health Care Receivables

Not Applicable

Note 29 – Participating Policies

Not Applicable

Note 30 – Premium Deficiency Reserves

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2018 the Company reported no premium deficiency reserves.

1.

Liability carried for premium deficiency reserve:

\$0
2.

Date of most recent evaluation of this liability :

January 4, 2019
3.

Was anticipated investment income utilized in the calculation?

Yes [X] No []

Note 31 – High Deductibles

Not Applicable

Note 32 – Discounting of Liabilities for Unpaid Losses or Unpaid Loss Adjustment Expenses

Not Applicable

Note 33 – Asbestos/Environmental Reserves

- A.

Does the company have on the books, or has it ever written an insured for which you have identified a potential for the existence of a liability due to asbestos losses?
- (1)

Direct

	2014	2015	2016	2017	2018
a. Beginning reserves (including Case, Bulk + IBNR Loss & LAE)	\$ 77,123	\$ 73,317	\$ 68,504	\$ 67,090	\$ 63,433
b. Incurred losses and loss adjustment expense	6,454	3,276	8,323	3,116	(4,222)
c. Calendar year payments for losses and loss adjustment expenses	10,260	8,089	9,737	6,773	4,283
d. Ending reserves (including Case, Bulk + IBNR Loss & LAE)	\$ 73,317	\$ 68,504	\$ 67,090	\$ 63,433	\$ 54,928
- (2)

Assumed Reinsurance

	2014	2015	2016	2017	2018
a. Beginning reserves (including Case, Bulk + IBNR Loss & LAE)	\$ 16,950	\$ 15,428	\$ 14,680	\$ 13,194	\$ 19,775
b. Incurred losses and loss adjustment expense	(450)	(3)	69	8,165	(4)
c. Calendar year payments for losses and loss adjustment expenses	1,072	745	1,555	1,584	618
d. Ending reserves (including Case, Bulk + IBNR Loss & LAE)	\$ 15,428	\$ 14,680	\$ 13,194	\$ 19,775	\$ 19,153
- (3)

Net of Ceded Reinsurance

	2014	2015	2016	2017	2018
a. Beginning reserves (including Case, Bulk + IBNR Loss & LAE)	\$ 93,219	\$ 87,764	\$ 83,053	\$ 80,204	\$ 83,054
b. Incurred losses and loss adjustment expense	4,951	3,321	8,426	11,199	(4,279)
c. Calendar year payments for losses and loss adjustment expenses	10,406	8,032	11,275	8,349	4,873
d. Ending reserves (including Case, Bulk + IBNR Loss & LAE)	\$ 87,764	\$ 83,053	\$ 80,204	\$ 83,054	\$ 73,902
- B.

State the amount of the ending reserves for Bulk and IBNR included in A (Loss and LAE)

(1) Direct basis	\$ 50,982
(2) Assumed reinsurance basis	14,546
(3) Net of ceded reinsurance basis	\$ 65,370
- C.

State the amount of the ending reserves for loss adjustment expenses included in A (Case, Bulk and IBNR)

(1) Direct basis	\$ 3,590
------------------	----------

NOTES TO FINANCIAL STATEMENTS

(2) Assumed reinsurance basis	824
(3) Net of ceded reinsurance basis	\$ 4,335

D. Does the company have on the books, or has it ever written an insured for which you have identified a potential for the existence of a liability due to environmental losses?

(1) Direct

	2014	2015	2016	2017	2018
a. Beginning reserves	\$ 31,272	\$ 25,373	\$ 27,258	\$ 26,271	\$ 30,190
b. Incurred losses and loss adjustment expense	(1,605)	3,302	1,440	6,272	(3,974)
c. Calendar year payments for losses and loss adjustment expenses	4,294	1,417	2,427	2,353	2,746
d. Ending reserves	\$ 25,373	\$ 27,258	\$ 26,271	\$ 30,190	\$ 23,470

(2) Assumed Reinsurance

	2014	2015	2016	2017	2018
a. Beginning reserves	\$ 2,810	\$ 3,053	\$ 1,816	\$ 1,766	\$ 2,906
b. Incurred losses and loss adjustment expense	399	(639)	199	1,504	1,641
c. Calendar year payments for losses and loss adjustment expenses	156	598	249	364	319
d. Ending reserves	\$ 3,053	\$ 1,816	\$ 1,766	\$ 2,906	\$ 4,228

(3) Net of Ceded Reinsurance

	2014	201	2016	2017	2018
a. Beginning reserves	\$ 33,552	\$ 27,639	\$ 28,706	\$ 27,809	\$ 32,104
b. Incurred losses and loss adjustment expense	(1,478)	3,105	1,699	6,822	(3,317)
d. Calendar year payments for losses and loss adjustment expenses	4,435	2,038	2,596	2,527	3,019
d. Ending reserves	\$ 27,639	\$ 28,706	\$ 27,809	\$ 32,104	\$ 25,768

E. State the amount of the ending reserves for Bulk and IBNR included in D (Loss and LAE)

(1) Direct basis	\$ 20,279
(2) Assumed reinsurance basis	3,042
(3) Net of ceded reinsurance basis	\$ 21,623

F. State the amount of the ending reserves for loss adjustment expenses included in D (Case, Bulk and IBNR)

(1) Direct basis	\$ 8,251
(2) Assumed reinsurance basis	1,245
(3) Net of ceded reinsurance basis	\$ 8,647

Note 34 – Subscriber Savings Accounts

Not Applicable

NOTES TO FINANCIAL STATEMENTS

Note 35 – Multiple Peril Crop Insurance

Not Applicable

Note 36 – Financial Guaranty Insurance

Not Applicable

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

GENERAL

- 1.1

Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer?
If yes, complete Schedule Y, Parts 1, 1A and 2.

Yes [X] No []
- 1.2

If yes, did the reporting entity register and file with its domiciliary State Insurance Commissioner, Director or Superintendent or with such regulatory official of the state of domicile of the principal insurer in the Holding Company System, a registration statement providing disclosure substantially similar to the standards adopted by the National Association of Insurance Commissioners (NAIC) in its Model Insurance Holding Company System Regulatory Act and model regulations pertaining thereto, or is the reporting entity subject to standards and disclosure requirements substantially similar to those required by such Act and regulations?

Yes [X] No [] N/A []
- 1.3

State regulating? OHIO
- 1.4

Is the reporting entity publicly traded or a member of publicly traded group?

Yes [] No [X]
- 1.5

If the response to 1.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group.
- 2.1

Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity?

Yes [] No [X]
- 2.2

If yes, date of change:

12/27/2018
- 3.1

State as of what date the latest financial examination of the reporting entity was made or is being made.

12/31/2013
- 3.2

State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released.

12/31/2013
- 3.3

State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date).

05/13/2015
- 3.4

By what department or departments?
IOWA INSURANCE DIVISION
- 3.5

Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with departments?

Yes [] No [] N/A [X]
- 3.6

Have all of the recommendations within the latest financial examination report been complied with?

Yes [] No [] N/A [X]
- 4.1

During the period covered by this statement, did any agent, broker, sales representative, non-affiliated sales/service organization or any combination thereof under common control (other than salaried employees of the reporting entity) receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:
- 4.11

sales of new business?

Yes [] No [X]
- 4.12

renewals?

Yes [] No [X]
- 4.2

During the period covered by this statement, did any sales/service organization owned in whole or in part by the reporting entity or an affiliate, receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:
- 4.21

sales of new business?

Yes [] No [X]
- 4.22

renewals?

Yes [] No [X]
- 5.1

Has the reporting entity been a party to a merger or consolidation during the period covered by this statement?
If the answer is YES, complete and file the merger history data file with the NAIC.

Yes [] No [X]
- 5.2

If yes, provide the name of entity, NAIC company code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1	2 NAIC Company Code	3 State of Domicile
Name of Entity		

- 6.1

Has the reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period?

Yes [] No [X]
- 6.2

If yes, give full information:

- 7.1

Does any foreign (non-United States) person or entity directly or indirectly control 10% or more of the reporting entity?

Yes [] No [X]
- 7.2

If yes,
- 7.21

State the percentage of foreign control

%
- 7.22

State the nationality(s) of the foreign person(s) or entity(s); or if the entity is a mutual or reciprocal, the nationality of its manager or attorney-in-fact and identify the type of entity(s) (e.g., individual, corporation, government, manager or attorney-in-fact).

1 Nationality	2 Type of Entity

- 8.1

Is the company a subsidiary of a bank holding company regulated with the Federal Reserve Board?

Yes [] No [X]
- 8.2

If response to 8.1 is yes, please identify the name of the bank holding company.

- 8.3

Is the company affiliated with one or more banks, thrifts or securities firms?

Yes [] No [X]
- 8.4

If the response to 8.3 is yes, please provide below the names and locations (city and state of the main office) of any affiliates regulated by a federal financial regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator.

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

9.

What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit?
KPMG LLP 191 W. Nationwide Blvd., Suite 500, Columbus OH 43215
- 10.1

Has the insurer been granted any exemptions to the prohibited non-audit services provided by the certified independent public accountant requirements as allowed in Section 7H of the Annual Financial Reporting Model Regulation (Model Audit Rule), or substantially similar state law or regulation?

Yes []No [X]
- 10.2

If the response to 10.1 is yes, provide information related to this exemption:
- 10.3

Has the insurer been granted any exemptions related to other requirements of the Annual Financial Reporting Model Regulation as allowed for in Section 18A of the Model Regulation, or substantially similar state law or regulation?

Yes []No [X]
- 10.4

If the response to 10.3 is yes, provide information related to this exemption:
- 10.5

Has the reporting entity established an Audit Committee in compliance with the domiciliary state insurance laws?

Yes [X]No []N/A []
- 10.6

If the response to 10.5 is no or n/a, please explain:
11.

What is the name, address and affiliation (officer/employee of the reporting entity or actuary/consultant associated with an actuarial consulting firm) of the individual providing the statement of actuarial opinion/certification?
Derek A. Jones, FCAS, MAAA, Milliman, One Pennsylvania Plaza, 38th Floor, New York, NY 10119, who is a consulting actuary for the Motorists Mutual Insurance Group
- 12.1

Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly?

Yes []No [X]

12.11

Name of real estate holding company

12.12

Number of parcels involved

0

12.13

Total book/adjusted carrying value

\$0

12.2

If yes, provide explanation

13.

FOR UNITED STATES BRANCHES OF ALIEN REPORTING ENTITIES ONLY:

13.1

What changes have been made during the year in the United States manager or the United States trustees of the reporting entity?

13.2

Does this statement contain all business transacted for the reporting entity through its United States Branch on risks wherever located?

Yes []No []

13.3

Have there been any changes made to any of the trust indentures during the year?

Yes []No []

13.4

If answer to (13.3) is yes, has the domiciliary or entry state approved the changes?

Yes []No []N/A []

14.1

Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards?

Yes [X]No []

(a)

Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;

(b)

Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;

(c)

Compliance with applicable governmental laws, rules and regulations;

(d)

The prompt internal reporting of violations to an appropriate person or persons identified in the code; and

(e)

Accountability for adherence to the code.

14.11

If the response to 14.1 is no, please explain:

14.2

Has the code of ethics for senior managers been amended?

Yes []No [X]

14.21

If the response to 14.2 is yes, provide information related to amendment(s).

14.3

Have any provisions of the code of ethics been waived for any of the specified officers?

Yes []No [X]

14.31

If the response to 14.3 is yes, provide the nature of any waiver(s).

15.1

Is the reporting entity the beneficiary of a Letter of Credit that is unrelated to reinsurance where the issuing or confirming bank is not on the SVO Bank List?

Yes []No [X]

15.2

If the response to 15.1 is yes, indicate the American Bankers Association (ABA) Routing Number and the name of the issuing or confirming bank of the Letter of Credit and describe the circumstances in which the Letter of Credit is triggered.

1	2	3	4
American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Circumstances That Can Trigger the Letter of Credit	Amount
			\$

BOARD OF DIRECTORS

16.

Is the purchase or sale of all investments of the reporting entity passed upon either by the Board of Directors or a subordinator committee thereof?

Yes [X]No []

17.

Does the reporting entity keep a complete permanent record of the proceedings of its Board of Directors and all subordinate committees thereof?

Yes [X]No []

18.

Has the reporting entity an established procedure for disclosure to its Board of Directors or trustees of any material interest or affiliation on the part of any of its officers, directors, trustees or responsible employees that is in conflict or is likely to conflict with the official duties of such person?

Yes [X]No []

FINANCIAL

19.

Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)?

Yes []No [X]

20.1

Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):

20.11

To directors or other officers

\$0

20.12

To stockholders not officers

\$0

15.1

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

	20.13	Trustees, supreme or grand (Fraternal only)	\$	0
20.2	Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):			
	20.21	To directors or other officers	\$	0
	20.22	To stockholders not officers		0
	20.23	Trustees, supreme or grand (Fraternal only)		0
21.1	Were any assets reported in this statement subject to a contractual obligation to transfer to another party without the liability for such obligation being reporting in the statement?			
	Yes [] No [X]			
21.2	If yes, state the amount thereof at December 31 of the current year:			
	21.21	Rented from others	\$	0
	21.22	Borrowed from others	\$	0
	21.23	Leased from others	\$	0
	21.24	Other	\$	0
22.1	Does this statement include payments for assessments as described in the <i>Annual Statement Instructions</i> other than guaranty fund or guaranty association assessments?			
	Yes [] No [X]			
22.2	If answer is yes:			
	22.21	Amount paid as losses or risk adjustment	\$	0
	22.22	Amount paid as expenses	\$	0
	22.23	Other amounts paid	\$	0
23.1	Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement?			
	Yes [X] No []			
23.2	If yes, indicate any amounts receivable from parent included in the Page 2 amount:			
	\$ 1,333,002			

INVESTMENT

24.01	Were all the stocks, bonds and other securities owned December 31 of current year, over which the reporting entity has exclusive control, in the actual possession of the reporting entity on said date (other than securities lending programs addressed in 24.03)?	Yes []	No [X]
24.02	If no, give full and complete information, relating thereto: <u>Securities on deposit with the states.</u>		
24.03	For security lending programs, provide a description of the program including value for collateral and amount of loaned securities, and whether collateral is carried on or off-balance sheet (an alternative is to reference Note 17 where this information is also provided).		
24.04	Does the company's security lending program meet the requirements for a conforming program as outlined in the <i>Risk-Based Capital Instructions</i> ?	Yes []	No [] N/A [X]
24.05	If answer to 24.04 is yes, report amount of collateral for conforming programs.	\$	0
24.06	If answer to 24.04 is no, report amount of collateral for other programs	\$	0
24.07	Does your securities lending program require 102% (domestic securities) and 105% (foreign securities) from the counterparty at the outset of the contract?	Yes []	No [] N/A [X]
24.08	Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%?	Yes []	No [] N/A [X]
24.09.	Does the reporting entity or the reporting entity's securities lending agent utilize the Master Securities Lending Agreement (MSLA) to conduct securities lending?	Yes []	No [] N/A [X]
24.10	For the reporting entity's security lending program, state the amount of the following as of December 31 of the current year:		
24.101	Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2:	\$	0
24.102	Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2:	\$	0
24.103	Total payable for securities lending reported on the liability page:	\$	0
25.1	Were any of the stocks, bonds or other assets of the reporting entity owned at December 31 of the current year not exclusively under the control of the reporting entity or has the reporting entity sold or transferred any assets subject to a put option contract that is current in force? (Exclude securities subject to Interrogatory 21.1 and 24.03.)	Yes [X]	No []
25.2	If yes, state the amount thereof at December 31 of the current year:		
25.21	Subject to repurchase agreements	\$	0
25.22	Subject to reverse repurchase agreements	\$	0
25.23	Subject to dollar repurchase agreements	\$	0
25.24	Subject to reverse dollar repurchase agreements	\$	0
25.25	Placed under option agreements	\$	0
25.26	Letter stock or securities restricted as sale – excluding FHLB Capital Stock	\$	0
25.27	FHLB Capital Stock	\$	0
25.28	On deposit with states	\$	1,600,272
25.29	On deposit with other regulatory bodies	\$	0
25.30	Pledged as collateral – excluding collateral pledged to an FHLB	\$	0
25.31	Pledged as collateral to FHLB – including assets backing funding agreements	\$	0
25.32	Other	\$	0
25.3	For category (25.26) provide the following:		
	1 Nature of Restriction	2 Description	3 Amount

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

	0			\$
--	---	--	--	----

26.1

Does the reporting entity have any hedging transactions reported on Schedule DB?

Yes [] No [X]

26.2

If yes, has a comprehensive description of the hedging program been made available to the domiciliary state?
If no, attach a description with this statement.

Yes [] No [] N/A[X]

27.1

Were any preferred stocks or bonds owned as of December 31 of the current year mandatorily convertible into equity, or, at the option of the issuer, convertible into equity?

Yes [] No [X]

27.2

If yes, state the amount thereof at December 31 of the current year:

\$0

28.

Excluding items in Schedule E-Part 3-Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III - General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping Agreements of the NAIC *Financial Condition Examiners Handbook*?

Yes [X] No []

28.01

For agreements that comply with the requirements of the NAIC *Financial Condition Examiners Handbook*, complete the following:

1	2
Name of Custodian(s)	Custodian's Address
BNY Mellon	500 Grant Street One Mellon Center, Suite #1035, Pittsburgh, PA 15258

28.02

For all agreements that do not comply with the requirements of the NAIC *Financial Condition Examiners Handbook*, provide the name, location and a complete explanation

1	2	3
Name(s)	Location(s)	Complete Explanation(s)
0		

28.03

Have there been any changes, including name changes, in the custodian(s) identified in 28.01 during the current year?

Yes [] No [X]

28.04

If yes, give full and complete information relating thereto:

1	2	3	4
Old Custodian	New Custodian	Date of Change	Reason
0			

28.05

Investment management – Identify all investment advisors, investment managers, broker/dealers, including individuals that have the authority to make investment decisions on behalf of the reporting entity. For assets that are managed internally by employees of the reporting entity, note as such. ["...that have access to the investment accounts", "... handle securities"].

1	2
Name of Firm or Individual	Affiliation
NEAM New England Asset Management, Inc.	U

28.0597

For those firms/individuals listed in the table for Question 28.05, do any firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") manage more than 10% of the reporting entity's assets?

Yes [X] No []

28.0598

For firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") listed in the table for Question 28.05, does the total assets under management aggregate to more than 50% of the reporting entity's assets?

Yes [X] No []

28.06

For those firms or individuals listed in the table for 28.05 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1	2	3	4	5
Central Registration Depository Number	Name of Firm or Individual	Legal Entity Identifier (LEI)	Registered With	Investment Management Agreement (IMA) Filed
105900	NEAM New England Asset Management, Inc.	KUR85E5PS4GQFZTFC130	SEC	NO

29.1

Does the reporting entity have any diversified mutual funds reported in Schedule D-Part 2 (diversified according to the Securities and Exchange Commission (SEC) in the Investment Company Act of 1940 [Section 5 (b) (1)])?

Yes [] No [X]

29.2

If yes, complete the following schedule:

1	2	3
CUSIP	Name of Mutual Fund	Book/Adjusted Carrying Value
		\$
29.2999 TOTAL		\$

29.3

For each mutual fund listed in the table above, complete the following schedule:

1	2	3	4
Name of Mutual Fund (from above table)	Name of Significant Holding of the Mutual Fund	Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding	Date of Valuation
0		\$	

30.

Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

		1	2	3
		Statement (Admitted) Value	Fair Value	Excess of Statement over Fair Value (-), or Fair Value over Statement (+)

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

30.1	Bonds	\$	18,772,329	\$	18,690,335	\$	(81,995)
30.2	Preferred Stocks	\$	0	\$	0	\$	0
30.3	Totals	\$	18,772,329	\$	18,690,335	\$	(81,995)

- 30.4

Describe the sources or methods utilized in determining the fair values:
The Fair Value of securities is determined using quoted market prices whenavailable, external pricing service, svo pricing, fair values available from custodians or investment managers .
- 31.1

Was the rate used to calculate fair value determined by a broker or custodian for any of the securities in Schedule D?

Yes [X] No []
- 31.2

If the answer to 31.1 is yes, does the reporting entity have a copy of the broker's or custodian's pricing policy (hard copy or electronic copy) for all brokers or custodians used as a pricing source?

Yes [X] No []
- 31.3

If the answer to 31.2 is no, describe the reporting entity's process for determining a reliable pricing source for purposes of disclosure of fair value for Schedule D:
- 32.1

Have all the filing requirements of the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* been followed?

Yes [X] No []
- 32.2

If no, list exceptions:
33.

By self-designating 5GI securities, the reporting entity is certifying the following elements for each self-designation 5GI security:

a.

Documentation necessary to permit a full credit analysis of the security does not exist or an NAIC CRP credit rating for an FE or PL security is not available.

b.

Issuer or obligor is current on all contracted interest and principal payments.

c.

The insurer has an actual expectation of ultimate payment of all contracted interest and principal.

Has the reporting entity self-designated 5GI securities?

Yes [] No [X]
34.

By self-designating PLGI securities, the reporting entity is certifying the following elements of each self-designated PLGI security:

a.

The security was purchased prior to January 1, 2018.

b.

The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.

c.

The NAIC Designation was derived from the credit rating assigned by an NAIC CRP in its legal capacity as an NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance regulators.

d.

The reporting entity is not permitted to share this credit rating of the PL security with the SVO.

Has the reporting entity self-designated PLGI securities?

Yes [] No [X]

OTHER

- 35.1

Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any?

\$ 4,128
- 35.2

List the name of the organization and the amount paid if any such payment represented 25% or more of the total payments to trade associations, service organizations and statistical or rating bureaus during the period covered by this statement.

1 Name	2 Amount Paid
NCCI Holdings	\$ 2,704
- 36.1

Amount of payments for legal expenses, if any?

\$ 0
- 36.2

List the name of the firm and the amount paid if any such payment represented 25% or more of the total payments for legal expenses during the period covered by this statement.

1 Name	2 Amount Paid
	\$
- 37.1

Amount of payments for expenditures in connection with matters before legislative bodies, officers or departments of government, if any?

\$ 0
- 37.2

List the name of the firm and the amount paid if any such payment represented 25% or more of the total payment expenditures in connection with matters before legislative bodies, officers or departments of government during the period covered by this statement.

1 Name	2 Amount Paid
	\$

GENERAL INTERROGATORIES

PART 2 – PROPERTY & CASUALTY INTERROGATORIES

1.1

Does the reporting entity have any direct Medicare Supplement Insurance in force?

Yes [☐]

No [☒ X]

1.2

If yes, indicate premium earned on U.S. business only.

\$

0

1.3

What portion of Item (1.2) is not reported on the Medicare Supplement Insurance Experience Exhibit?

\$

0

1.31

Reason for excluding:

1.4

Indicate amount of earned premium attributable to Canadian and/or Other Alien not included in Item (1.2) above.

\$

0

1.5

Indicate total incurred claims on all Medicare Supplement insurance.

\$

0

1.6

Individual policies:

Most current three years:

1.61

Total premium earned

\$

0

1.62

Total incurred claims

\$

0

1.63

Number of covered lives

0

All years prior to most current three years:

1.64

Total premium earned

\$

0

1.65

Total incurred claims

\$

0

1.66

Number of covered lives

0

1.7

Group policies:

Most current three years:

1.71

Total premium earned

\$

0

1.72

Total incurred claims

\$

0

1.73

Number of covered lives

0

All years prior to most current three years:

1.74

Total premium earned

\$

0

1.75

Total incurred claims

\$

0

1.76

Number of covered lives

0

2.

Health Test:

1

Current Year

2.1

Premium Numerator

\$

3

2.2

Premium Denominator

\$

6,520,633

2.3

Premium Ratio (2.1/2.2)

0.0%

2.4

Reserve Numerator

\$

(17)

2.5

Reserve Denominator

\$

14,235,177

2.6

Reserve Ratio (2.4/2.5)

0.0%

2

Prior Year

2.1

Premium Numerator

\$

6

2.2

Premium Denominator

\$

7,222,633

2.3

Premium Ratio (2.1/2.2)

0.0%

2.4

Reserve Numerator

\$

(21)

2.5

Reserve Denominator

\$

9,806,740

2.6

Reserve Ratio (2.4/2.5)

0.0%

3.1

Does the reporting entity issue both participating and non-participating policies?

Yes [☐]

No [☒ X]

3.2

If yes, state the amount of calendar year premiums written on:

3.21

Participating policies

\$

0

3.22

Non-participating policies

\$

0

4.

FOR MUTUAL REPORTING ENTITIES AND RECIPROCAL EXCHANGES ONLY:

4.1

Does the reporting entity issue assessable policies?

Yes [☐]

No [☐]

4.2

Does the reporting entity issue non-assessable policies?

Yes [☐]

No [☐]

4.3

If assessable policies are issued, what is the extent of the contingent liability of the policyholders?

%

4.4

Total amount of assessments paid or ordered to be paid during the year on deposit notes or contingent premiums.

\$

0

5.

FOR RECIPROCAL EXCHANGES ONLY:

5.1

Does the exchange appoint local agents?

Yes [☐]

No [☐]

5.2

If yes, is the commission paid:

5.21

Out of Attorney's-in-fact compensation

Yes [☐]

No [☐]

N/A [☐]

5.22

As a direct expense of the exchange

Yes [☐]

No [☐]

N/A [☐]

5.3

What expenses of the exchange are not paid out of the compensation of the Attorney-in-fact?

5.4

Has any Attorney-in-fact compensation, contingent on fulfillment of certain conditions, been deferred?

Yes [☐]

No [☐]

5.5

If yes, give full information:

6.1

What provision has this reporting entity made to protect itself from an excessive loss in the event of a catastrophe under a workers' compensation contract issued without limit of loss?

Those Companies that concentrate in the Workerrs Compensation business, and which the Company has exposure to through the inter company pooling arrangement purchase catastrophic reinsurance at levels that are deemed adequate to protects against excessive loss. In addition Losses arising from claims under the federal black lung programs for dates of injury prior to 2016 are subject to ADC arrangement related to black lung claims. In addition, a single location, where excessive concentration of potential losses have been identified, arise are subject to facultative reinsurnace above the layers contained in the catastrophic policies.

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GENERAL INTERROGATORIES

PART 2 – PROPERTY & CASUALTY INTERROGATORIES

6.2	Describe the method used to estimate this reporting entity's probable maximum insurance loss, and identify the type of insured exposures comprising that probable maximum loss, the locations of concentrations of those exposures and the external resources (such as consulting firms or computer software models), if any, used in the estimation process: <u>The Lead Company to in the pooling arrangement performs a concentration of risk study using mapping software to determine the probable maximum insurance loss. The Group to which this Company is a party through its pooling arrangement, works with reinsurance borkers to assist in developing maximum probable losses. Both Property and Casualty exposures are analyzed for probably maximum loss and including various scenarios.</u>	
6.3	What provision has this reporting entity made (such as catastrophic reinsurance program) to protect itself from an excessive loss arising from the types and concentrations of insured exposures comprising its probable maximum property insurance loss? <u>The Company purchases catastrophic reinsurance at levels that are deemed adequate to protect against excessive loss.</u>	
6.4	Does the reporting entity carry catastrophe reinsurance protection for at least one reinstatement, in an amount sufficient to cover its estimated probable maximum loss attributable to a single loss event or occurrence?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
6.5	If no, describe any arrangements or mechanisms employed by the reporting entity to supplement its catastrophe reinsurance program or to hedge its exposure to uninsured catastrophic loss:	
7.1	Has the reporting entity reinsured any risk with any other entity under a quota share reinsurance contract that includes a provision that would limit the reinsurer's losses below the stated quota share percentage (e.g., a deductible, a loss ratio corridor, a loss cap, an aggregate limit or any similar provisions)?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
7.2	If yes, indicate the number of reinsurance contracts containing such provisions.	<div>0</div>
7.3	If yes, does the amount of reinsurance credit taken reflect the reduction in quota share coverage caused by any applicable limiting provision(s)?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
8.1	Has this reporting entity reinsured any risk with any other entity and agreed to release such entity from liability, in whole or in part, from any loss that may occur on this risk, or portion thereof, reinsured?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
8.2	If yes, give full information	
9.1	Has the reporting entity ceded any risk under any reinsurance contract (or under multiple contracts with the same reinsurer or its affiliates) for which during the period covered by the statement: (i) it recorded a positive or negative underwriting result greater than 5% of prior year-end surplus as regards policyholders or it reported calendar year written premium ceded or year-end loss and loss expense reserves ceded greater than 5% of prior year-end surplus as regards policyholders; (ii) it accounted for that contract as reinsurance and not as a deposit; and (iii) the contract(s) contain one or more of the following features or other features that would have similar results: (a) A contract term longer than two years and the contract is noncancellable by the reporting entity during the contract term; (b) A limited or conditional cancellation provision under which cancellation triggers an obligation by the reporting entity, or an affiliate of the reporting entity, to enter into a new reinsurance contract with the reinsurer, or an affiliate of the reinsurer; (c) Aggregate stop loss reinsurance coverage; (d) A unilateral right by either party (or both parties) to commute the reinsurance contract, whether conditional or not, except for such provisions which are only triggered by a decline in the credit status of the other party; (e) A provision permitting reporting of losses, or payment of losses, less frequently than on a quarterly basis (unless there is no activity during the period); or (f) Payment schedule, accumulating retentions from multiple years or any features inherently designed to delay timing of the reimbursement to the ceding entity?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
9.2	Has the reporting entity during the period covered by the statement ceded any risk under any reinsurance contract (or under multiple contracts with the same reinsurer or its affiliates), for which, during the period covered by the statement, it recorded a positive or negative underwriting result greater than 5% of prior year-end surplus as regards policyholders or it reported calendar year written premium ceded or year-end loss and loss expense reserves ceded greater than 5% of prior year-end surplus as regards policyholders; excluding cessions to approved pooling arrangements or to captive insurance companies that are directly or indirectly controlling, controlled by, or under common control with (i) one or more unaffiliated policyholders of the reporting entity, or (ii) an association of which one or more unaffiliated policyholders of the reporting entity is a member where: (a) The written premium ceded to the reinsurer by the reporting entity or its affiliates represents fifty percent (50%) or more of the entire direct and assumed premium written by the reinsurer based on its most recently available financial statement; or (b) Twenty-five percent (25%) or more of the written premium ceded to the reinsurer has been retroceded back to the reporting entity or its affiliates in a separate reinsurance contract.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
9.3	If yes to 9.1 or 9.2, please provide the following information in the Reinsurance Summary Supplemental Filing for General Interrogatory 9: (a) The aggregate financial statement impact gross of all such ceded reinsurance contracts on the balance sheet and statement of income; (b) A summary of the reinsurance contract terms and indicate whether it applies to the contracts meeting the criteria in 9.1 or 9.2; and (c) A brief discussion of management's principle objectives in entering into the reinsurance contract including the economic purpose to be achieved.	
9.4	Except for transactions meeting the requirements of paragraph 31 of SSAP No. 62R, <i>Property and Casualty Reinsurance</i> , has the reporting entity ceded any risk under any reinsurance contract (or multiple contracts with the same reinsurer or its affiliates) during the period covered by the financial statement, and either: (a) Accounted for that contract as reinsurance (either prospective or retroactive) under statutory accounting principles ("SAP") and as a deposit under generally accepted accounting principles ("GAAP"); or (b) Accounted for that contract as reinsurance under GAAP and as a deposit under SAP?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
9.5	If yes to 9.4, explain in the Reinsurance Summary Supplemental Filing for General Interrogatory 9 (Section D) why the contract(s) is treated differently for GAAP and SAP.	
9.6	The reporting entity is exempt from the Reinsurance Attestation Supplement under one or more of the following criteria: (a) The entity does not utilize reinsurance; or, (b) The entity only engages in a 100% quota share contract with an affiliate and the affiliated or lead company has filed an attestation supplement; or	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

GENERAL INTERROGATORIES

PART 2 – PROPERTY & CASUALTY INTERROGATORIES

(c)The entity has no external cessions and only participates in an intercompany pool and the affiliated or lead company has filed an attestation supplement.

Yes []No [X]

10.If the reporting entity has assumed risks from another entity, there should be charged on account of such reinsurances a reserve equal to that which the original entity would have been required to charge had it retained the risks. Has this been done?

Yes [X]No []N/A []

11.1Has the reporting entity guaranteed policies issued by any other entity and now in force?

Yes []No [X]

11.2If yes, give full information

12.1If the reporting entity recorded accrued retrospective premiums on insurance contracts on Line 15.3 of the assets schedule, Page 2, state the amount of corresponding liabilities recorded for:

12.11Unpaid losses

\$0

12.12Unpaid underwriting expenses (including loss adjustment expenses)

\$0

12.2Of the amount on Line 15.3, Page 2, state the amount that is secured by letters of credit, collateral and other funds?

\$0

12.3If the reporting entity underwrites commercial insurance risks, such as workers' compensation, are premium notes or promissory notes accepted from its insureds covering unpaid premiums and/or unpaid losses?

Yes []No [X]N/A []

12.4If yes, provide the range of interest rates charged under such notes during the period covered by this statement:

12.41From

%

12.42To

%

12.5Are letters of credit or collateral and other funds received from insureds being utilized by the reporting entity to secure premium notes or promissory notes taken by a reporting entity, or to secure any of the reporting entity's reported direct unpaid loss reserves, including unpaid losses under loss deductible features of commercial policies?

Yes []No [X]

12.6If yes, state the amount thereof at December 31 of current year:

12.61Letters of Credit

\$0

12.62Collateral and other funds

\$0

13.1Largest net aggregate amount insured in any one risk (excluding workers' compensation):

\$0

13.2Does any reinsurance contract considered in the calculation of this amount include an aggregate limit of recovery without also including a reinstatement provision?

Yes []No [X]

13.3State the number of reinsurance contracts (excluding individual facultative risk certificates, but including facultative programs, automatic facilities or facultative obligatory contracts) considered in the calculation of the amount.

0

14.1Is the reporting entity a cedant in a multiple cedant reinsurance contract?

Yes [X]No []

14.2If yes, please describe the method of allocating and recording reinsurance among the cedants:

14.3If the answer to 14.1 is yes, are the methods described in item 14.2 entirely contained in the respective multiple cedant reinsurance contracts?

Yes []No [X]

14.4If the answer to 14.3 is no, are all the methods described in 14.2 entirely contained in written agreements?

Yes [X]No []

14.5If the answer to 14.4 is no, please explain:

15.1Has the reporting entity guaranteed any financed premium accounts?

Yes []No [X]

15.2If yes, give full information

16.1Does the reporting entity write any warranty business?

Yes []No [X]

If yes, disclose the following information for each of the following types of warranty coverage:

16.11Home

\$0

\$0

\$0

\$0

\$0

16.12Products

\$0

\$0

\$0

\$0

\$0

16.13Automobile

\$0

\$0

\$0

\$0

\$0

16.14Other*

\$0

\$0

\$0

\$0

\$0

* Disclose type of coverage:

17.1Does the reporting entity include amounts recoverable on unauthorized reinsurance in Schedule F-Part 3 that is exempt from the statutory provision for unauthorized reinsurance?

Yes []No [X]

Incurred but not reported losses on contracts in force prior to July 1, 1984, and not subsequently renewed are exempt from the statutory provision for unauthorized reinsurance. Provide the following information for this exemption:

17.11Gross amount of unauthorized reinsurance in Schedule F-Part 3 exempt from the statutory provision for unauthorized reinsurance

\$0

17.12Unfunded portion of Interrogatory 17.11

\$0

17.13Paid losses and loss adjustment expenses portion of Interrogatory 17.11

\$0

17.14Case reserves portion of Interrogatory 17.11

\$0

17.15Incurred but not reported portion of Interrogatory 17.11

\$0

17.16Unearned premium portion of Interrogatory 17.11

\$0

17.17Contingent commission portion of Interrogatory 17.11

\$0

18.1Do you act as a custodian for health savings accounts?

Yes []No [X]

GENERAL INTERROGATORIES

PART 2 – PROPERTY & CASUALTY INTERROGATORIES

18.2	If yes, please provide the amount of custodial funds held as of the reporting date.	\$	0
18.3	Do you act as an administrator for health savings accounts?		Yes [<input type="checkbox"/>] No [<input checked="" type="checkbox"/>]
18.4	If yes, please provide the balance of the funds administered as of the reporting date.	\$	0
19.	Is the reporting entity licensed or chartered, registered, qualified, eligible, or writing business in at least 2 states?		Yes [<input checked="" type="checkbox"/>] No [<input type="checkbox"/>]
19.1	If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile of the reporting entity?		Yes [<input type="checkbox"/>] No [<input type="checkbox"/>]

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e. 17.6.

	1 2018	2 2017	3 2016	4 2015	5 2014
Gross Premiums Written (Page 8, Part 1B, Cols. 1, 2 & 3)					
1. Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 18.1, 18.2, 19.1, 19.2 & 19.3, 19.4).....	12,552,322	14,180,452	13,505,416	12,256,207	11,567,272
2. Property lines (Lines 1, 2, 9, 12, 21 & 26).....	3,744,855	5,437,254	4,561,986	4,062,936	4,060,674
3. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27).....	1,674,350	3,195,021	3,167,702	3,051,815	3,118,430
4. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34).....	4,123	11,596	11,302	10,544	9,876
5. Nonproportional reinsurance lines (Lines 31, 32 & 33).....	47,931	72,726	76,114	74,013	85,559
6. Total (Line 35).....	18,023,581	22,897,049	21,322,520	19,455,515	18,841,811
Net Premiums Written (Page 8, Part 1B, Col. 6)					
7. Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 18.1, 18.2, 19.1, 19.2 & 19.3, 19.4).....	4,697,051	3,558,769	3,497,024	3,458,178	3,452,272
8. Property lines (Lines 1, 2, 9, 12, 21 & 26).....	657,351	1,603,761	1,553,805	1,568,427	1,713,042
9. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27).....	742,568	1,975,496	2,005,234	2,063,739	2,141,539
10. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34).....	4,123	11,596	11,302	10,544	9,876
11. Nonproportional reinsurance lines (Lines 31, 32 & 33).....	47,931	72,726	76,114	74,013	85,559
12. Total (Line 35).....	6,149,025	7,222,348	7,143,479	7,174,901	7,402,288
Statement of Income (Page 4)					
13. Net underwriting gain (loss) (Line 8).....	76,437	(1,867,434)	(168,764)	(126,219)	(75,794)
14. Net investment gain (loss) (Line 11).....	512,916	422,816	513,147	497,516	468,852
15. Total other income (Line 15).....	10,101	31,533	33,380	58,517	64,144
16. Dividends to policyholders (Line 17).....	40,742	40,304	33,664	39,312	51,593
17. Federal and foreign income taxes incurred (Line 19).....	282,798	(503,198)	52,016	55,753	154,483
18. Net income (Line 20).....	275,913	(950,191)	292,083	334,749	251,126
Balance Sheet Lines (Pages 2 and 3)					
19. Total admitted assets excluding protected cell business (Page 2, Line 26, Col. 3).....	26,414,419	24,347,731	25,499,002	23,703,778	23,021,317
20. Premiums and considerations (Page 2, Col. 3):					
20.1 In course of collection (Line 15.1).....	560,848	486,272	591,488	538,009	582,480
20.2 Deferred and not yet due (Line 15.2).....	2,693,983	4,561,945	4,152,462	3,472,929	3,108,971
20.3 Accrued retrospective premiums (Line 15.3).....					
21. Total liabilities excluding protected cell business (Page 3, Line 26).....	18,521,493	16,782,338	15,699,819	14,184,006	13,798,936
22. Losses (Page 3, Line 1).....	9,273,713	4,938,895	4,219,503	4,178,630	4,079,574
23. Loss adjustment expenses (Page 3, Line 3).....	1,686,131	1,237,730	1,055,294	1,030,939	1,018,411
24. Unearned premiums (Page 3, Line 9).....	2,889,093	3,260,702	3,260,987	3,284,147	3,327,458
25. Capital paid up (Page 3, Lines 30 & 31).....	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
26. Surplus as regards policyholders (Page 3, Line 37).....	7,892,926	7,565,393	9,799,182	9,519,772	9,222,382
Cash Flow (Page 5)					
27. Net cash from operations (Line 11).....	6,228,671	816,181	(286,049)	465,308	533,211
Risk-Based Capital Analysis					
28. Total adjusted capital.....	7,892,926	7,565,393	9,799,182	9,519,772	9,222,382
29. Authorized control level risk-based capital.....	919,427	978,571	791,534	773,099	751,076
Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3) (Item divided by Page 2, Line 12, Col. 3) x 100.0					
30. Bonds (Line 1).....	93.2	97.0	96.3	97.0	98.1
31. Stocks (Lines 2.1 & 2.2).....					
32. Mortgage loans on real estate (Lines 3.1 & 3.2).....					
33. Real estate (Lines 4.1, 4.2 & 4.3).....					
34. Cash, cash equivalents and short-term investments (Line 5).....	6.8	3.0	3.7	3.0	1.9
35. Contract loans (Line 6).....					
36. Derivatives (Line 7).....					
37. Other invested assets (Line 8).....	0.0				
38. Receivables for securities (Line 9).....	(0.0)				
39. Securities lending reinvested collateral assets (Line 10).....					
40. Aggregate write-ins for invested assets (Line 11).....					
41. Cash, cash equivalents and invested assets (Line 12).....	100.0	100.0	100.0	100.0	100.0
Investments in Parent, Subsidiaries and Affiliates					
42. Affiliated bonds (Sch. D, Summary, Line 12, Col. 1).....					
43. Affiliated preferred stocks (Sch. D, Summary, Line 18, Col. 1).....					
44. Affiliated common stocks (Sch. D, Summary, Line 24, Col. 1).....					
45. Affiliated short-term investments (subtotals included in Schedule DA, Verification, Column 5, Line 10).....					
46. Affiliated mortgage loans on real estate.....					
47. All other affiliated.....	1,576	670	2,090	3,635	2,112
48. Total of above lines 42 to 47.....	1,576	670	2,090	3,635	2,112
49. Total investment in parent included in Lines 42 to 47 above.....					
50. Percentage of investments in parent, subsidiaries and affiliates to surplus as regards policyholders (Line 48 above divided by Page 3, Col. 1, Line 37 x 100.0).....	0.0	0.0	0.0	0.0	0.0

IOWA AMERICAN INSURANCE COMPANY
FIVE-YEAR HISTORICAL DATA
(Continued)

	1	2	3	4	5
	2018	2017	2016	2015	2014
Capital and Surplus Accounts (Page 4)					
51. Net unrealized capital gains (losses) (Line 24).....	27,698	19,377	9,208	(3,901)	2,284
52. Dividends to stockholders (Line 35).....					
53. Change in surplus as regards policyholders for the year (Line 38).....	327,531	(2,233,789)	279,411	297,390	265,408
Gross Losses Paid (Page 9, Part 2, Cols. 1 & 2)					
54. Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 18.1, 18.2, 19.1, 19.2 & 19.3, 19.4).....	4,669,252	7,373,241	7,582,534	5,217,198	4,821,916
55. Property lines (Lines 1, 2, 9, 12, 21 & 26).....	3,043,844	2,796,712	2,712,747	1,919,818	3,121,448
56. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27).....	1,415,896	1,951,476	1,973,086	1,902,597	1,642,029
57. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34).....	6,100	2,636	6,998	1,698	1,796
58. Nonproportional reinsurance lines (Lines 31, 32 & 33).....	129,365	50,934	62,500	41,486	56,531
59. Total (Line 35).....	9,264,456	12,174,999	12,337,865	9,082,797	9,643,720
Net Losses Paid (Page 9, Part 2, Col. 4)					
60. Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 18.1, 18.2, 19.1, 19.2 & 19.3, 19.4).....	(2,243,780)	1,859,918	1,821,202	1,638,037	1,670,961
61. Property lines (Lines 1, 2, 9, 12, 21 & 26).....	546,955	895,507	815,097	865,775	977,033
62. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27).....	769,012	1,259,974	1,013,449	1,087,133	1,169,894
63. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34).....	6,100	2,636	6,998	1,698	1,796
64. Nonproportional reinsurance lines (Lines 31, 32 & 33).....	129,365	50,934	62,500	41,486	56,531
65. Total (Line 35).....	(792,349)	4,068,969	3,719,246	3,634,129	3,876,215
Operating Percentages (Page 4) (Item divided by Page 4, Line 1) x 100.0					
66. Premiums earned (Line 1).....	100.0	100.0	100.0	100.0	100.0
67. Losses incurred (Line 2).....	54.3	66.3	52.5	51.7	52.7
68. Loss expenses incurred (Line 3).....	13.9	17.2	11.6	12.7	11.3
69. Other underwriting expenses incurred (Line 4).....	30.6	42.4	38.2	37.3	37.1
70. Net underwriting gain (loss) (Line 8).....	1.2	(25.9)	(2.4)	(1.7)	(1.1)
Other Percentages					
71. Other underwriting expenses to net premiums written (Page 4, Lines 4 + 5 - 15 divided by Page 8, Part 1B, Col. 6, Line 35 x 100.0).....	32.3	41.9	37.9	36.7	34.9
72. Losses and loss expenses incurred to premiums earned (Page 4, Lines 2 + 3 divided by Page 4, Line 1 x 100.0).....	68.2	83.5	64.1	64.4	64.0
73. Net premiums written to policyholders' surplus (Page 8, Part 1B, Col. 6, Line 35, divided by Page 3, Line 37, Col. 1 x 100.0).....	77.9	95.5	72.9	75.4	80.3
One Year Loss Development (\$000 omitted)					
74. Development in estimated losses and loss expenses incurred prior to current year (Schedule P, Part 2-Summary, Line 12, Col. 11).....	(827)	409	(53)	(204)	(221)
75. Percent of development of losses and loss expenses incurred to policyholders' surplus of prior year-end (Line 74 above divided by Page 4, Line 21, Col. 1 x 100).....	(10.9)	4.2	(0.6)	(2.2)	(2.5)
Two Year Loss Development (\$000 omitted)					
76. Development in estimated losses and loss expenses incurred 2 years before the current year and prior year (Schedule P, Part 2-Summary, Line 12, Col. 12).....	(929)	163	(135)	(363)	(178)
77. Percent of development of losses and loss expenses incurred to reported policyholders' surplus of second prior-year end (Line 76 above divided by Page 4, Line 21, Col. 2 x 100.0).....	(9.5)	1.7	(1.5)	(4.0)	(2.1)

If a party to a merger, have the two most recent years of this exhibit been restated due to a merger in compliance with the disclosure requirements of
SSAP No. 3, Accounting Changes and Correction of Errors?
If no, please explain:

Yes[] No[]

SCHEDULE P - ANALYSIS OF LOSSES AND LOSS EXPENSES

SCHEDULE P - PART 1 - SUMMARY

(\$000 Omitted)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported- Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (Cols. 1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid (Cols. 4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior.....	.....XXX.....	.....XXX.....	.....XXX.....	.....82	.....20	.....13	.....0	.....6	.....0	.....2	.....81	....XXX.....
2. 2009.....	.....5,552	.....278	.....5,275	.....2,989	.....187	.....300	.....27	.....395	.....10	.....53	.....3,460	....XXX.....
3. 2010.....	.....5,227	.....304	.....4,923	.....2,827	.....132	.....266	.....23	.....419	.....9	.....55	.....3,347	....XXX.....
4. 2011.....	.....5,076	.....363	.....4,713	.....2,998	.....281	.....248	.....31	.....428	.....16	.....50	.....3,347	....XXX.....
5. 2012.....	.....5,206	.....476	.....4,730	.....2,787	.....266	.....294	.....48	.....439	.....22	.....53	.....3,184	....XXX.....
6. 2013.....	.....5,677	.....587	.....5,090	.....2,908	.....357	.....321	.....64	.....461	.....27	.....50	.....3,242	....XXX.....
7. 2014.....	.....5,987	.....717	.....5,270	.....2,931	.....322	.....322	.....74	.....454	.....32	.....54	.....3,280	....XXX.....
8. 2015.....	.....5,857	.....879	.....4,977	.....2,651	.....405	.....285	.....67	.....415	.....30	.....45	.....2,849	....XXX.....
9. 2016.....	.....6,976	.....754	.....6,222	.....2,842	.....226	.....231	.....36	.....550	.....32	.....107	.....3,330	....XXX.....
10. 2017.....	.....7,108	.....466	.....6,642	.....2,678	.....133	.....168	.....10	.....561	.....28	.....89	.....3,236	....XXX.....
11. 2018.....	.....6,686	.....165	.....6,521	.....1,546	.....8	.....60	.....	.....379	.....0	.....47	.....1,977	....XXX.....
12. Totals.....	.....XXX.....	.....XXX.....	.....XXX.....	.....27,238	.....2,338	.....2,510	.....380	.....4,508	.....206	.....604	.....31,332	....XXX.....

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding- Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR		21	22			
	13 Direct and Assumed	14 Ceded	15 Direct and Assumed	16 Ceded	17 Direct and Assumed	18 Ceded	19 Direct and Assumed	20 Ceded	Direct and Assumed	Ceded			
1. Prior.....	.....894	.....181	.....615	.....48	.....0	.....	.....62	.....0	.....26	.....11	.....	.....1,357	....XXX.....
2. 2009.....	.....102	.....3	.....152	.....10	.....	.....	.....11	.....(0)	.....1	.....3	.....	.....250	....XXX.....
3. 2010.....	.....132	.....3	.....144	.....11	.....	.....	.....23	.....(0)	.....9	.....2	.....	.....291	....XXX.....
4. 2011.....	.....127	.....10	.....134	.....15	.....0	.....	.....15	.....0	.....15	.....3	.....	.....261	....XXX.....
5. 2012.....	.....272	.....14	.....71	.....33	.....0	.....	.....27	.....1	.....8	.....4	.....	.....327	....XXX.....
6. 2013.....	.....336	.....25	.....164	.....32	.....1	.....	.....38	.....1	.....26	.....7	.....	.....499	....XXX.....
7. 2014.....	.....346	.....52	.....276	.....56	.....0	.....	.....76	.....37	.....35	.....13	.....	.....576	....XXX.....
8. 2015.....	.....387	.....38	.....352	.....24	.....1	.....	.....123	.....1	.....33	.....7	.....	.....824	....XXX.....
9. 2016.....	.....447	.....16	.....593	.....31	.....1	.....	.....127	.....0	.....75	.....(2)	.....	.....1,197	....XXX.....
10. 2017.....	.....763	.....48	.....1,020	.....7	.....1	.....	.....133	.....	.....243	.....	.....	.....2,104	....XXX.....
11. 2018.....	.....1,246	.....68	.....1,443	.....15	.....0	.....2	.....187	.....	.....481	.....	.....	.....3,273	....XXX.....
12. Totals...	.....5,052	.....459	.....4,963	.....283	.....4	.....2	.....822	.....41	.....953	.....50	.....0	.....10,960	....XXX.....

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred/Premiums Earned)			Nontabular Discount		34 Inter-Company Pooling Participation Percentage	Net Balance Sheet Reserves after Discount	
	26 Direct and Assumed	27 Ceded	28 Net	29 Direct and Assumed	30 Ceded	31 Net	32 Loss	33 Loss Expense		35 Losses Unpaid	36 Loss Expenses Unpaid
1. Prior..	.....XXX.....	.....XXX.....	.....XXX.....	.....XXX.....	.....XXX.....	.....XXX.....	.....	.....	.....XXX.....	.....1,280	.....77
2. 2009.	.....3,950	.....240	.....3,710	.....71.1	.....86.6	.....70.3	.....	.....	.....	.....241	.....9
3. 2010.	.....3,820	.....182	.....3,638	.....73.1	.....59.7	.....73.9	.....	.....	.....	.....261	.....30
4. 2011.	.....3,965	.....357	.....3,608	.....78.1	.....98.3	.....76.6	.....	.....	.....	.....234	.....27
5. 2012.	.....3,899	.....388	.....3,511	.....74.9	.....81.4	.....74.2	.....	.....	.....	.....297	.....30
6. 2013.	.....4,254	.....513	.....3,741	.....74.9	.....87.4	.....73.5	.....	.....	.....	.....442	.....57
7. 2014.	.....4,441	.....585	.....3,856	.....74.2	.....81.6	.....73.2	.....	.....	.....	.....515	.....61
8. 2015.	.....4,247	.....573	.....3,673	.....72.5	.....65.2	.....73.8	.....	.....	.....	.....677	.....148
9. 2016.	.....4,866	.....339	.....4,527	.....69.8	.....45.0	.....72.8	.....	.....	.....	.....993	.....204
10. 2017.	.....5,566	.....226	.....5,341	.....78.3	.....48.4	.....80.4	.....	.....	.....	.....1,728	.....376
11. 2018.	.....5,343	.....94	.....5,249	.....79.9	.....56.7	.....80.5	.....	.....	.....	.....2,606	.....667
12. Totals	.....XXX.....	.....XXX.....	.....XXX.....	.....XXX.....	.....XXX.....	.....XXX.....	.....0	.....0	.....XXX.....	.....9,274	.....1,686

Note: Parts 2 and 4 are gross of all discounting, including tabular discounting. Part 1 is gross of only nontabular discounting, which is reported in Columns 32 and 33 of Part 1. The tabular discount, if any, is reported in the Notes to Financial Statements, which will reconcile Part 1 with Parts 2 and 4.

SCHEDULE P - PART 2 - SUMMARY

Years in Which Losses Were Incurred	Incurred Net Losses and Defense and Cost Containment Expenses Reported at Year End (\$000 omitted)										DEVELOPMENT	
	1	2	3	4	5	6	7	8	9	10	11	12
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	One Year	Two Year
1. Prior.....	.....5,439	.....5,225	.....4,897	.....4,672	.....4,455	.....4,320	.....4,015	.....3,906	.....3,642	.....3,739	.....97	.....(167)
2. 2009.....	.....3,943	.....3,861	.....3,718	.....3,647	.....3,583	.....3,556	.....3,468	.....3,441	.....3,324	.....3,326	.....2	.....(115)
3. 2010.....	.....XXX	.....3,658	.....3,602	.....3,537	.....3,497	.....3,396	.....3,311	.....3,271	.....3,217	.....3,222	.....5	.....(49)
4. 2011.....	.....XXX	.....XXX	.....3,554	.....3,454	.....3,481	.....3,398	.....3,318	.....3,237	.....3,187	.....3,184	.....(3)	.....(53)
5. 2012.....	.....XXX	.....XXX	.....XXX	.....3,345	.....3,279	.....3,190	.....3,179	.....3,122	.....3,086	.....3,091	.....5	.....(31)
6. 2013.....	.....XXX	.....XXX	.....XXX	.....XXX	.....3,498	.....3,491	.....3,460	.....3,392	.....3,338	.....3,288	.....(50)	.....(104)
7. 2014.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....3,552	.....3,586	.....3,559	.....3,503	.....3,412	.....(91)	.....(147)
8. 2015.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....3,415	.....3,394	.....3,353	.....3,262	.....(91)	.....(132)
9. 2016.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....4,063	.....4,168	.....3,931	.....(237)	.....(132)
10. 2017.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....5,030	.....4,565	.....(465)	.....XXX
11. 2018.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....4,389	.....XXX	.....XXX
12. Totals.....											.....(827)	.....(929)

SCHEDULE P - PART 3 - SUMMARY

Years in Which Losses Were Incurred	Cumulative Paid Net Losses and Defense and Cost Containment Expenses Reported at Year End (\$000 omitted)										11	12
	1	2	3	4	5	6	7	8	9	10	Number of Claims Closed With Loss Payment	Number of Claims Closed Without Loss Payment
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		
1. Prior.....	.....000	.....878	.....1,405	.....1,728	.....1,917	.....2,064	.....2,153	.....2,243	.....2,322	.....2,397	.....XXX	.....XXX
2. 2009.....	.....1,442	.....2,180	.....2,488	.....2,772	.....2,906	.....2,983	.....3,029	.....3,053	.....3,066	.....3,075	.....XXX	.....XXX
3. 2010.....	.....XXX	.....1,352	.....2,122	.....2,446	.....2,657	.....2,774	.....2,832	.....2,885	.....2,921	.....2,938	.....XXX	.....XXX
4. 2011.....	.....XXX	.....XXX	.....1,434	.....2,165	.....2,471	.....2,683	.....2,792	.....2,867	.....2,906	.....2,935	.....XXX	.....XXX
5. 2012.....	.....XXX	.....XXX	.....XXX	.....1,162	.....1,919	.....2,269	.....2,474	.....2,635	.....2,719	.....2,767	.....XXX	.....XXX
6. 2013.....	.....XXX	.....XXX	.....XXX	.....XXX	.....1,177	.....1,947	.....2,328	.....2,583	.....2,729	.....2,808	.....XXX	.....XXX
7. 2014.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,278	.....2,072	.....2,445	.....2,710	.....2,858	.....XXX	.....XXX
8. 2015.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,127	.....1,856	.....2,246	.....2,463	.....XXX	.....XXX
9. 2016.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,553	.....2,387	.....2,811	.....XXX	.....XXX
10. 2017.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,789	.....2,704	.....XXX	.....XXX
11. 2018.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,598	.....XXX	.....XXX

SCHEDULE P - PART 4 - SUMMARY

Years in Which Losses Were Incurred	Bulk and IBNR Reserves on Net Losses and Defense and Cost Containment Expenses Reported at Year End (\$000 omitted)									
	1	2	3	4	5	6	7	8	9	10
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Prior.....	.....3,517	.....2,782	.....2,308	.....1,961	.....1,585	.....1,419	.....1,092	.....897	.....582	.....628
2. 2009.....	.....1,535	.....1,127	.....814	.....608	.....480	.....403	.....291	.....270	.....148	.....153
3. 2010.....	.....XXX	.....1,229	.....875	.....636	.....503	.....380	.....292	.....225	.....155	.....156
4. 2011.....	.....XXX	.....XXX	.....1,320	.....800	.....608	.....444	.....343	.....223	.....151	.....133
5. 2012.....	.....XXX	.....XXX	.....XXX	.....1,215	.....759	.....435	.....357	.....221	.....122	.....66
6. 2013.....	.....XXX	.....XXX	.....XXX	.....XXX	.....1,302	.....762	.....557	.....372	.....245	.....169
7. 2014.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,242	.....847	.....567	.....404	.....259
8. 2015.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,319	.....944	.....623	.....449
9. 2016.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,418	.....987	.....688
10. 2017.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,926	.....1,146
11. 2018.....	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....XXX	.....1,615

IOWA AMERICAN INSURANCE COMPANY
SCHEDULE T - EXHIBIT OF PREMIUMS WRITTEN

Allocated by States and Territories

		1	Gross Premiums, Including Policy and Membership Fees Less Return Premiums and Premiums on Policies Not Taken		4	5	6	7	8	9
		Active Status (a)	2 Direct Premiums Written	3 Direct Premiums Earned	Dividends Paid or Credited to Policyholders on Direct Business	Direct Losses Paid (Deducting Salvage)	Direct Losses Incurred	Direct Losses Unpaid	Finance and Service Charges not Included in Premiums	Direct Premiums Written for Federal Purchasing Groups (Incl. in Col. 2)
States, Etc.										
1.	Alabama.....AL	N								
2.	Alaska.....AK	N								
3.	Arizona.....AZ	N								
4.	Arkansas.....AR	N								
5.	California.....CA	N								
6.	Colorado.....CO	N								
7.	Connecticut.....CT	N								
8.	Delaware.....DE	N								
9.	District of Columbia.....DC	N								
10.	Florida.....FL	N								
11.	Georgia.....GA	N								
12.	Hawaii.....HI	N								
13.	Idaho.....ID	N								
14.	Illinois.....IL	L	5,521,879	7,363,571	-	7,020,969	7,242,974	8,251,868	199	
15.	Indiana.....IN	N	-	-	-	-	-	-	-	
16.	Iowa.....IA	L	3,087,610	3,712,993	119,724	1,363,109	1,168,658	2,867,767	862	
17.	Kansas.....KS	N	-	-	-	-	-	-	-	
18.	Kentucky.....KY	N	-	-	-	-	-	-	-	
19.	Louisiana.....LA	N	-	-	-	-	-	-	-	
20.	Maine.....ME	N	-	-	-	-	-	-	-	
21.	Maryland.....MD	N	-	-	-	-	-	-	-	
22.	Massachusetts.....MA	N	-	-	-	-	-	-	-	
23.	Michigan.....MI	N	-	-	-	-	-	-	-	
24.	Minnesota.....MN	N	-	-	-	-	-	-	-	
25.	Mississippi.....MS	N	-	-	-	-	-	-	-	
26.	Missouri.....MO	N	-	-	-	-	-	-	-	
27.	Montana.....MT	N	-	-	-	-	-	-	-	
28.	Nebraska.....NE	L	3,105,357	3,781,445	104,659	1,584,345	1,928,158	3,627,190	281	
29.	Nevada.....NV	N								
30.	New Hampshire.....NH	N								
31.	New Jersey.....NJ	N								
32.	New Mexico.....NM	N								
33.	New York.....NY	N								
34.	North Carolina.....NC	N								
35.	North Dakota.....ND	L								
36.	Ohio.....OH	L								
37.	Oklahoma.....OK	N								
38.	Oregon.....OR	N								
39.	Pennsylvania.....PA	N								
40.	Rhode Island.....RI	N								
41.	South Carolina.....SC	N								
42.	South Dakota.....SD	L								
43.	Tennessee.....TN	N								
44.	Texas.....TX	N								
45.	Utah.....UT	N								
46.	Vermont.....VT	N								
47.	Virginia.....VA	N								
48.	Washington.....WA	N								
49.	West Virginia.....WV	N								
50.	Wisconsin.....WI	N								
51.	Wyoming.....WY	N								
52.	American Samoa.....AS	N								
53.	Guam.....GU	N								
54.	Puerto Rico.....PR	N								
55.	US Virgin Islands.....VI	N								
56.	Northern Mariana Islands.....MP	N								
57.	Canada.....CAN	N								
58.	Aggregate Other Alien.....OT	XXX	0	0	0	0	0	0	0	0
59.	Totals.....	XXX	11,714,846	14,858,008	224,383	9,968,423	10,339,789	14,746,825	1,343	0

DETAILS OF WRITE-INS

58001.	XXX								
58002.	XXX								
58003.	XXX								
58998. Summary of remaining write-ins for Line 58 from overflow page	XXX	0	0	0	0	0	0	0	0
58999. Totals (Lines 58001 thru 58003+ Line 58998) (Line 58 above)	XXX	0	0	0	0	0	0	0	0

Explanation of Basis of Allocation of Premiums by States, etc.

Premiums are assigned to state based on the following methods:

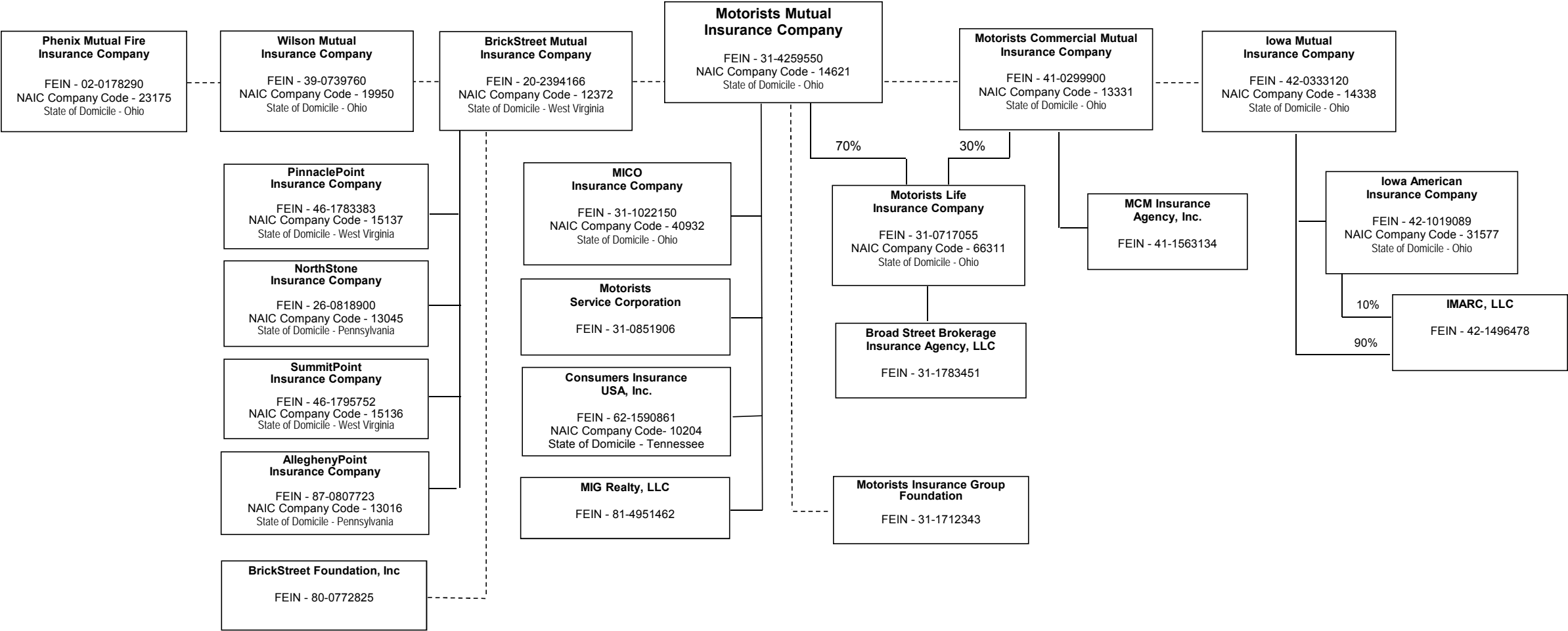
- 1) the location of the risk for lines 1, 2, 5, 12, 16, and 27
2) the location of the insured's operation for lines 17 and 18
3) the principal garaging location for lines 19 and 21

(a) Active Status Counts:

L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG.....	6
E - Eligible - Reporting entities eligible or approved to write surplus lines in the state (other than their state of domicile - See DSLI).....	0
D - Domestic Surplus Lines Insurer (DSLI) - Reporting entities authorized to write surplus lines in the state of domicile.....	0

R - Registered - Non-domiciled RRGs.....	0
Q - Qualified - Qualified or accredited reinsurer.....	0
N - None of the above - Not allowed to write business in the state.....	51

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