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## AMENDED FILING EXPLANATION

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The current federal income tax liability is being reclassified to the current federal income tax recoverable to align the 12/31/19 annual statement with the audited financial statement as required by the Ohio Department of Insurance.



ANNUAL STATEMENT

For the Year Ended December 31, 2019  
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                       |                                       |                  | 614-225-8211                               |            |
|                                       | (Street and Number) (City or Town, State, Country and Zip Code)              |                                       |                  | (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                       |                                       |                  | 614-225-8211                               |            |
|                                       | (Street and Number) (City or Town, State, Country and Zip Code)              |                                       |                  | (Area Code) (Telephone Number)             |            |
| Internet Web Site Address             | ENCOVA.COM                                                                   |                                       |                  |                                            |            |
| Statutory Statement Contact           | AMY E KUHLMAN                                                                |                                       |                  | 614-225-8285                               |            |
|                                       | (Name)                                                                       |                                       |                  | (Area Code) (Telephone Number) (Extension) |            |
|                                       | ACCOUNTING@ENCOVA.COM                                                        |                                       |                  | 614-225-8330                               |            |
|                                       | (E-Mail Address)                                                             |                                       |                  | (Fax Number)                               |            |

OFFICERS

| Name                         | Title                               | Name                      | Title     |
|------------------------------|-------------------------------------|---------------------------|-----------|
| 1. THOMAS JOSEPH OBROKTA JR. | PRESIDENT & CHIEF EXECUTIVE OFFICER | 2. MARCHELLE ELAINE MOORE | SECRETARY |
| #                            |                                     |                           |           |
| 3. JAMES CHRISTOPHER HOWAT   | TREASURER                           | 4.                        |           |
|                              |                                     |                           |           |
|                              |                                     |                           |           |
| GREGORY ARTHUR BURTON        | EXECUTIVE CHAIR                     |                           |           |

OTHER

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)                   |
| THOMAS JOSEPH OBROKTA JR.           | MARCHELLE ELAINE MOORE         | JAMES CHRISTOPHER HOWAT       |
| 1. (Printed Name)                   | 2. (Printed Name)              | 3. (Printed Name)             |
| PRESIDENT & CHIEF EXECUTIVE OFFICER | SECRETARY                      | TREASURER                     |
| (Title)                             | (Title)                        | (Title)                       |
| Subscribed and sworn to before me   | a. Is this an original filing? | Yes [ ] No [X]                |
| This _____ day of _____ 2020        | b. If no                       | 1. State the amendment number |
|                                     |                                | 8/6/2020                      |
|                                     |                                | 2. Date filed                 |
|                                     |                                | 3. Number of pages attached   |
|                                     |                                | 2                             |