



PROPERTY AND CASUALTY COMPANIES - ASSOCIATION EDITION

ANNUAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2023  
OF THE CONDITION AND AFFAIRS OF THE  
IOWA AMERICAN INSURANCE COMPANY

NAIC Group Code 0291 0291 NAIC Company Code 31577 Employer's ID Number 42-1019089  
(Current) (Prior)  
Organized under the Laws of Ohio, State of Domicile or Port of Entry OH  
Country of Domicile United States of America  
Incorporated/Organized 11/15/1973 Commenced Business 02/01/1974  
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  
(Street and Number)  
COLUMBUS, OH, US 43215 614-225-8211  
(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  
(Street and Number)  
COLUMBUS, OH, US 43215 614-225-8211  
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)  
Internet Website Address ENCOVA.COM  
Statutory Statement Contact AMY E KUHLMAN 614-225-8285  
(Name) (Area Code) (Telephone Number)  
ACCOUNTING@ENCOVA.COM 614-225-8330  
(E-mail Address) (FAX Number)

OFFICERS

PRESIDENT & CHIEF EXECUTIVE OFFICER THOMAS JOSEPH OBROKTA JR. TREASURER JAMES CHRISTOPHER HOWAT  
SECRETARY WILLIAM JOSEPH MCGEE JR.

OTHER

DIRECTORS OR TRUSTEES

JEFFREY LEIGH BENINTENDI GRADY BRENDAN CAMPBELL JAMES CHRISTOPHER HOWAT  
THOMAS JOSEPH OBROKTA JR. MATTHEW CARL WILCOX

State of OH SS  
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.

THOMAS JOSEPH OBROKTA JR. WILLIAM JOSEPH MCGEE JR. JAMES CHRISTOPHER HOWAT  
PRESIDENT & CHIEF EXECUTIVE OFFICER SECRETARY TREASURER

Subscribed and sworn to before me this  
15th day of February 2024  
Christine Lynn Yonut

- a. Is this an original filing? ..... Yes [ X ] No [ ]  
b. If no,  
1. State the amendment number.....  
2. Date filed .....  
3. Number of pages attached.....



CHRISTINE LYNN YONUT  
Notary Public  
State of Ohio  
My Comm. Expires  
January 16, 2025



ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 0291 BUSINESS IN THE STATE OF Illinois DURING THE YEAR 2023 NAIC Company Code 31577

| Line of Business     |                                                                     | Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies not Taken |                        | 3                                                              | 4                                | 5                                      | 6                      | 7                    | 8                                                | 9                                                    | 10                                                 | 11                                 | 12                       |
|----------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------------|------------------------|----------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------|--------------------------|
|                      |                                                                     | 1                                                                                                             | 2                      |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
|                      |                                                                     | Direct Premiums Written                                                                                       | Direct Premiums Earned | Dividends Paid or Credited to Policyholders on Direct Business | Direct Unearned Premium Reserves | Direct Losses Paid (deducting salvage) | Direct Losses Incurred | Direct Losses Unpaid | Direct Defense and Cost Containment Expense Paid | Direct Defense and Cost Containment Expense Incurred | Direct Defense and Cost Containment Expense Unpaid | Commissions and Brokerage Expenses | Taxes, Licenses and Fees |
| 1.                   | Fire .....                                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 976                    | 1,065                | 0                                                | 313                                                  | 316                                                | 0                                  | 0                        |
| 2.1                  | Allied Lines .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.2                  | Multiple Peril Crop .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.3                  | Federal Flood .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.4                  | Private Crop .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.5                  | Private Flood .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3.                   | Farmowners Multiple Peril .....                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 4.                   | Homeowners Multiple Peril .....                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 1,438                    |
| 5.1                  | Commercial Multiple Peril (Non-Liability Portion) .....             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | (1,772)                | 0                    | 0                                                | (742)                                                | 0                                                  | 0                                  | 0                        |
| 5.2                  | Commercial Multiple Peril (Liability Portion) .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 25,000               | 3,130                                            | 3,130                                                | 0                                                  | 0                                  | 0                        |
| 6.                   | Mortgage Guaranty .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 8.                   | Ocean Marine .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 9.                   | Inland Marine .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 10.                  | Financial Guaranty .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.1                 | Medical Professional Liability - Occurrence .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.2                 | Medical Professional Liability - Claims-Made .....                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 12.                  | Earthquake .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.1                 | Comprehensive (hospital and medical) ind (b) .....                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.2                 | Comprehensive (hospital and medical) group (b) .....                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 14.                  | Credit A&H (Group and Individual) .....                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.1                 | Vision Only (b).....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.2                 | Dental Only (b) .....                                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.3                 | Disability Income (b) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.4                 | Medicare Supplement (b) .....                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.5                 | Medicaid Title XIX (b) .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.6                 | Medicare Title XVIII (b).....                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.7                 | Long-Term Care (b) .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.8                 | Federal Employees Health Benefits Plan (b) .....                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.9                 | Other Health (b) .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 16.                  | Workers' Compensation .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 88,671                                 | (361,968)              | 97,936               | 10,982                                           | 9,293                                                | 8,731                                              | 0                                  | 0                        |
| 17.1                 | Other Liability - Occurrence .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 152,500                                | (566,068)              | 1,079,178            | 70,443                                           | (220,110)                                            | 86,773                                             | 0                                  | 0                        |
| 17.2                 | Other Liability - Claims-Made .....                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.3                 | Excess Workers' Compensation .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.1                 | Products Liability - Occurrence .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.2                 | Products Liability - Claims-Made .....                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.1                 | Private Passenger Auto No-Fault (Personal Injury Protection) .....  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.2                 | Other Private Passenger Auto Liability .....                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.3                 | Commercial Auto No-Fault (Personal Injury Protection) .....         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.4                 | Other Commercial Auto Liability .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 3,051                                  | (32,192)               | 30,381               | 7,294                                            | 4,815                                                | 476                                                | 0                                  | 892                      |
| 21.1                 | Private Passenger Auto Physical Damage .....                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.2                 | Commercial Auto Physical Damage .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | (24)                   | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 22.                  | Aircraft (all perils) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 23.                  | Fidelity .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 24.                  | Surety .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 26.                  | Burglary and Theft .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 27.                  | Boiler and Machinery .....                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 28.                  | Credit .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 29.                  | International .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 30.                  | Warranty .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 31.                  | Reins nonproportional assumed property .....                        | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 32.                  | Reins nonproportional assumed liability .....                       | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 33.                  | Reins nonproportional assumed financial lines .....                 | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 34.                  | Aggregate Write-Ins for Other Lines of Business .....               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 35.                  | Total (a) .....                                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 244,222                                | (961,048)              | 1,233,560            | 91,849                                           | (203,301)                                            | 96,296                                             | 0                                  | 2,330                    |
| DETAILS OF WRITE-INS |                                                                     |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3401.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3402.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3403.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3498.                | Summary of remaining write-ins for Line 34 from overflow page ..... | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3499.                | Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |

(a) Finance and service charges not included in Lines 1 to 35 \$ .....  
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products ..... and number of persons insured under indemnity only products .....



ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 0291 BUSINESS IN THE STATE OF Iowa DURING THE YEAR 2023 NAIC Company Code 31577

| Line of Business     |                                                                     | Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies not Taken |                        | 3                                                              | 4                                | 5                                      | 6                      | 7                    | 8                                                | 9                                                    | 10                                                 | 11                                 | 12                       |
|----------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------------|------------------------|----------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------|--------------------------|
|                      |                                                                     | 1                                                                                                             | 2                      |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
|                      |                                                                     | Direct Premiums Written                                                                                       | Direct Premiums Earned | Dividends Paid or Credited to Policyholders on Direct Business | Direct Unearned Premium Reserves | Direct Losses Paid (deducting salvage) | Direct Losses Incurred | Direct Losses Unpaid | Direct Defense and Cost Containment Expense Paid | Direct Defense and Cost Containment Expense Incurred | Direct Defense and Cost Containment Expense Unpaid | Commissions and Brokerage Expenses | Taxes, Licenses and Fees |
| 1.                   | Fire .....                                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 130                    | 164                  | 0                                                | 53                                                   | 54                                                 | 0                                  | 0                        |
| 2.1                  | Allied Lines .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.2                  | Multiple Peril Crop .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.3                  | Federal Flood .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.4                  | Private Crop .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.5                  | Private Flood .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3.                   | Farmowners Multiple Peril .....                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 4.                   | Homeowners Multiple Peril .....                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 2,581                    |
| 5.1                  | Commercial Multiple Peril (Non-Liability Portion) .....             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 5.2                  | Commercial Multiple Peril (Liability Portion) .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 6.                   | Mortgage Guaranty .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 8.                   | Ocean Marine .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 9.                   | Inland Marine .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 10.                  | Financial Guaranty .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.1                 | Medical Professional Liability - Occurrence .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.2                 | Medical Professional Liability - Claims-Made .....                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 12.                  | Earthquake .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.1                 | Comprehensive (hospital and medical) ind (b) .....                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.2                 | Comprehensive (hospital and medical) group (b) .....                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 14.                  | Credit A&H (Group and Individual) .....                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.1                 | Vision Only (b).....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.2                 | Dental Only (b) .....                                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.3                 | Disability Income (b) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.4                 | Medicare Supplement (b) .....                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.5                 | Medicaid Title XIX (b) .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.6                 | Medicare Title XVIII (b).....                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.7                 | Long-Term Care (b) .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.8                 | Federal Employees Health Benefits Plan (b) .....                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.9                 | Other Health (b) .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 16.                  | Workers' Compensation .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 28,595                                 | (61,081)               | 567,640              | 0                                                | (24,404)                                             | 4,398                                              | 0                                  | 0                        |
| 17.1                 | Other Liability - Occurrence .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 6,000                                  | (78,195)               | 74,929               | 4,510                                            | (21,554)                                             | 7,877                                              | 0                                  | 0                        |
| 17.2                 | Other Liability - Claims-Made .....                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.3                 | Excess Workers' Compensation .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.1                 | Products Liability - Occurrence .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.2                 | Products Liability - Claims-Made .....                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.1                 | Private Passenger Auto No-Fault (Personal Injury Protection) .....  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.2                 | Other Private Passenger Auto Liability .....                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.3                 | Commercial Auto No-Fault (Personal Injury Protection) .....         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.4                 | Other Commercial Auto Liability .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | (7,070)                | 1,436                | 0                                                | (392)                                                | 137                                                | 0                                  | 0                        |
| 21.1                 | Private Passenger Auto Physical Damage .....                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.2                 | Commercial Auto Physical Damage .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | (9)                    | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 22.                  | Aircraft (all perils) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 23.                  | Fidelity .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 24.                  | Surety .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 26.                  | Burglary and Theft .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 27.                  | Boiler and Machinery .....                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 28.                  | Credit .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 29.                  | International .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 30.                  | Warranty .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 31.                  | Reins nonproportional assumed property .....                        | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 32.                  | Reins nonproportional assumed liability .....                       | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 33.                  | Reins nonproportional assumed financial lines .....                 | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 34.                  | Aggregate Write-Ins for Other Lines of Business .....               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 35.                  | Total (a) .....                                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 34,595                                 | (146,225)              | 644,169              | 4,510                                            | (46,297)                                             | 12,466                                             | 0                                  | 2,581                    |
| DETAILS OF WRITE-INS |                                                                     |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3401.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3402.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3403.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3498.                | Summary of remaining write-ins for Line 34 from overflow page ..... | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3499.                | Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |

(a) Finance and service charges not included in Lines 1 to 35 \$ .....  
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products ..... and number of persons insured under indemnity only products .....



ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 0291 BUSINESS IN THE STATE OF Missouri DURING THE YEAR 2023 NAIC Company Code 31577

| Line of Business     |                                                                     | Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies not Taken |                             | 3                                                              | 4                                | 5                                      | 6                      | 7                    | 8                                                | 9                                                    | 10                                                 | 11                                 | 12                       |
|----------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------------|------------------------|----------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------|--------------------------|
|                      |                                                                     | 1<br>Direct Premiums Written                                                                                  | 2<br>Direct Premiums Earned | Dividends Paid or Credited to Policyholders on Direct Business | Direct Unearned Premium Reserves | Direct Losses Paid (deducting salvage) | Direct Losses Incurred | Direct Losses Unpaid | Direct Defense and Cost Containment Expense Paid | Direct Defense and Cost Containment Expense Incurred | Direct Defense and Cost Containment Expense Unpaid | Commissions and Brokerage Expenses | Taxes, Licenses and Fees |
| 1.                   | Fire .....                                                          | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.1                  | Allied Lines .....                                                  | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.2                  | Multiple Peril Crop .....                                           | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.3                  | Federal Flood .....                                                 | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.4                  | Private Crop .....                                                  | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.5                  | Private Flood .....                                                 | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3.                   | Farmowners Multiple Peril .....                                     | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 4.                   | Homeowners Multiple Peril .....                                     | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 240                      |
| 5.1                  | Commercial Multiple Peril (Non-Liability Portion) .....             | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 5.2                  | Commercial Multiple Peril (Liability Portion) .....                 | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 6.                   | Mortgage Guaranty .....                                             | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 8.                   | Ocean Marine .....                                                  | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 9.                   | Inland Marine .....                                                 | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 10.                  | Financial Guaranty .....                                            | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.1                 | Medical Professional Liability - Occurrence .....                   | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.2                 | Medical Professional Liability - Claims-Made .....                  | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 12.                  | Earthquake .....                                                    | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.1                 | Comprehensive (hospital and medical) ind (b) .....                  | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.2                 | Comprehensive (hospital and medical) group (b) .....                | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 14.                  | Credit A&H (Group and Individual) .....                             | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.1                 | Vision Only (b).....                                                | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.2                 | Dental Only (b) .....                                               | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.3                 | Disability Income (b) .....                                         | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.4                 | Medicare Supplement (b) .....                                       | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.5                 | Medicaid Title XIX (b) .....                                        | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.6                 | Medicare Title XVIII (b).....                                       | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.7                 | Long-Term Care (b) .....                                            | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.8                 | Federal Employees Health Benefits Plan (b) .....                    | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.9                 | Other Health (b) .....                                              | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 16.                  | Workers' Compensation .....                                         | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.1                 | Other Liability - Occurrence .....                                  | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.2                 | Other Liability - Claims-Made .....                                 | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.3                 | Excess Workers' Compensation .....                                  | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.1                 | Products Liability - Occurrence .....                               | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.2                 | Products Liability - Claims-Made .....                              | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.1                 | Private Passenger Auto No-Fault (Personal Injury Protection) .....  | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.2                 | Other Private Passenger Auto Liability .....                        | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.3                 | Commercial Auto No-Fault (Personal Injury Protection) .....         | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.4                 | Other Commercial Auto Liability .....                               | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.1                 | Private Passenger Auto Physical Damage .....                        | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.2                 | Commercial Auto Physical Damage .....                               | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 22.                  | Aircraft (all perils) .....                                         | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 23.                  | Fidelity .....                                                      | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 24.                  | Surety .....                                                        | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 26.                  | Burglary and Theft .....                                            | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 27.                  | Boiler and Machinery .....                                          | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 28.                  | Credit .....                                                        |                                                                                                               |                             |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 29.                  | International .....                                                 |                                                                                                               |                             |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 30.                  | Warranty .....                                                      |                                                                                                               |                             |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 31.                  | Reins nonproportional assumed property .....                        | XXX                                                                                                           | XXX                         | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 32.                  | Reins nonproportional assumed liability .....                       | XXX                                                                                                           | XXX                         | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 33.                  | Reins nonproportional assumed financial lines .....                 | XXX                                                                                                           | XXX                         | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 34.                  | Aggregate Write-Ins for Other Lines of Business .....               | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 35.                  | Total (a) .....                                                     | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 240                      |
| DETAILS OF WRITE-INS |                                                                     |                                                                                                               |                             |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3401.                | .....                                                               |                                                                                                               |                             |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3402.                | .....                                                               |                                                                                                               |                             |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3403.                | .....                                                               |                                                                                                               |                             |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3498.                | Summary of remaining write-ins for Line 34 from overflow page ..... | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3499.                | Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....        | 0                                                                                                             | 0                           | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |

(a) Finance and service charges not included in Lines 1 to 35 \$ .....  
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products ..... and number of persons insured under indemnity only products .....



ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 0291 BUSINESS IN THE STATE OF Nebraska DURING THE YEAR 2023 NAIC Company Code 31577

| Line of Business     |                                                                     | Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies not Taken |                        | 3                                                              | 4                                | 5                                      | 6                      | 7                    | 8                                                | 9                                                    | 10                                                 | 11                                 | 12                       |
|----------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------------|------------------------|----------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------|--------------------------|
|                      |                                                                     | 1                                                                                                             | 2                      |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
|                      |                                                                     | Direct Premiums Written                                                                                       | Direct Premiums Earned | Dividends Paid or Credited to Policyholders on Direct Business | Direct Unearned Premium Reserves | Direct Losses Paid (deducting salvage) | Direct Losses Incurred | Direct Losses Unpaid | Direct Defense and Cost Containment Expense Paid | Direct Defense and Cost Containment Expense Incurred | Direct Defense and Cost Containment Expense Unpaid | Commissions and Brokerage Expenses | Taxes, Licenses and Fees |
| 1.                   | Fire .....                                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 249                    | 380                  | 0                                                | 117                                                  | 122                                                | 0                                  | 0                        |
| 2.1                  | Allied Lines .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.2                  | Multiple Peril Crop .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.3                  | Federal Flood .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.4                  | Private Crop .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.5                  | Private Flood .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3.                   | Farmowners Multiple Peril .....                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 4.                   | Homeowners Multiple Peril .....                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 2,507                    |
| 5.1                  | Commercial Multiple Peril (Non-Liability Portion) .....             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 5.2                  | Commercial Multiple Peril (Liability Portion) .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 6.                   | Mortgage Guaranty .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 8.                   | Ocean Marine .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 9.                   | Inland Marine .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 10.                  | Financial Guaranty .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.1                 | Medical Professional Liability - Occurrence .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.2                 | Medical Professional Liability - Claims-Made .....                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 12.                  | Earthquake .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.1                 | Comprehensive (hospital and medical) ind (b) .....                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.2                 | Comprehensive (hospital and medical) group (b) .....                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 14.                  | Credit A&H (Group and Individual) .....                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.1                 | Vision Only (b).....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.2                 | Dental Only (b) .....                                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.3                 | Disability Income (b) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.4                 | Medicare Supplement (b) .....                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.5                 | Medicaid Title XIX (b) .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.6                 | Medicare Title XVIII (b).....                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.7                 | Long-Term Care (b) .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.8                 | Federal Employees Health Benefits Plan (b) .....                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.9                 | Other Health (b) .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 16.                  | Workers' Compensation .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 2,636                                  | (12,043)               | 220,062              | 379                                              | 6,690                                                | 8,582                                              | 0                                  | 0                        |
| 17.1                 | Other Liability - Occurrence .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | (184,681)                              | (360,713)              | 121,032              | 5,129                                            | (32,527)                                             | 15,266                                             | 0                                  | 0                        |
| 17.2                 | Other Liability - Claims-Made .....                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.3                 | Excess Workers' Compensation .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.1                 | Products Liability - Occurrence .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.2                 | Products Liability - Claims-Made .....                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.1                 | Private Passenger Auto No-Fault (Personal Injury Protection) .....  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.2                 | Other Private Passenger Auto Liability .....                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.3                 | Commercial Auto No-Fault (Personal Injury Protection) .....         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.4                 | Other Commercial Auto Liability .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | (5,000)                                | (43,257)               | 126,274              | 5,924                                            | 9,867                                                | 8,418                                              | 0                                  | 0                        |
| 21.1                 | Private Passenger Auto Physical Damage .....                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.2                 | Commercial Auto Physical Damage .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | (9)                    | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 22.                  | Aircraft (all perils) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 23.                  | Fidelity .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 24.                  | Surety .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 26.                  | Burglary and Theft .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 27.                  | Boiler and Machinery .....                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 28.                  | Credit .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 29.                  | International .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 30.                  | Warranty .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 31.                  | Reins nonproportional assumed property .....                        | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 32.                  | Reins nonproportional assumed liability .....                       | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 33.                  | Reins nonproportional assumed financial lines .....                 | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 34.                  | Aggregate Write-Ins for Other Lines of Business .....               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 35.                  | Total (a) .....                                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | (187,045)                              | (415,773)              | 467,748              | 11,431                                           | (15,854)                                             | 32,388                                             | 0                                  | 2,507                    |
| DETAILS OF WRITE-INS |                                                                     |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3401.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3402.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3403.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3498.                | Summary of remaining write-ins for Line 34 from overflow page ..... | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3499.                | Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |

(a) Finance and service charges not included in Lines 1 to 35 \$ .....  
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products ..... and number of persons insured under indemnity only products .....



ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 0291 BUSINESS IN THE STATE OF North Dakota DURING THE YEAR 2023 NAIC Company Code 31577

| Line of Business                                                          | Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies not Taken |                        | 3                                                              | 4                                | 5                                      | 6                      | 7                    | 8                                                | 9                                                    | 10                                                 | 11                                 | 12                       |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------------|------------------------|----------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------|--------------------------|
|                                                                           | 1                                                                                                             | 2                      |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
|                                                                           | Direct Premiums Written                                                                                       | Direct Premiums Earned | Dividends Paid or Credited to Policyholders on Direct Business | Direct Unearned Premium Reserves | Direct Losses Paid (deducting salvage) | Direct Losses Incurred | Direct Losses Unpaid | Direct Defense and Cost Containment Expense Paid | Direct Defense and Cost Containment Expense Incurred | Direct Defense and Cost Containment Expense Unpaid | Commissions and Brokerage Expenses | Taxes, Licenses and Fees |
| 1. Fire .....                                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.1 Allied Lines .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.2 Multiple Peril Crop .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.3 Federal Flood .....                                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.4. Private Crop .....                                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.5 Private Flood .....                                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3. Farmowners Multiple Peril .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 4. Homeowners Multiple Peril .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 702                      |
| 5.1 Commercial Multiple Peril (Non-Liability Portion) .....               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 5.2 Commercial Multiple Peril (Liability Portion) .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 6. Mortgage Guaranty .....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 8. Ocean Marine .....                                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 9. Inland Marine .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 10. Financial Guaranty .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.1 Medical Professional Liability - Occurrence .....                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.2 Medical Professional Liability - Claims-Made .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 12. Earthquake .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.1 Comprehensive (hospital and medical) ind (b) .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.2 Comprehensive (hospital and medical) group (b) .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 14. Credit A&H (Group and Individual) .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.1 Vision Only (b).....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.2 Dental Only (b) .....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.3 Disability Income (b) .....                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.4 Medicare Supplement (b) .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.5 Medicaid Title XIX (b) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.6 Medicare Title XVIII (b).....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.7 Long-Term Care (b) .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.8 Federal Employees Health Benefits Plan (b) .....                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.9 Other Health (b) .....                                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 16. Workers' Compensation .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.1 Other Liability - Occurrence .....                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.2 Other Liability - Claims-Made .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.3 Excess Workers' Compensation .....                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.1 Products Liability - Occurrence .....                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.2 Products Liability - Claims-Made .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.1 Private Passenger Auto No-Fault (Personal Injury Protection) .....   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.2 Other Private Passenger Auto Liability .....                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.3 Commercial Auto No-Fault (Personal Injury Protection) .....          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.4 Other Commercial Auto Liability .....                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 39                       |
| 21.1 Private Passenger Auto Physical Damage .....                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.2 Commercial Auto Physical Damage .....                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 22. Aircraft (all perils) .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 23. Fidelity .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 24. Surety .....                                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 26. Burglary and Theft .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 27. Boiler and Machinery .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 28. Credit .....                                                          |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 29. International .....                                                   |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 30. Warranty .....                                                        |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 31. Reins nonproportional assumed property .....                          | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 32. Reins nonproportional assumed liability .....                         | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 33. Reins nonproportional assumed financial lines .....                   | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 34. Aggregate Write-Ins for Other Lines of Business .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 35. Total (a) .....                                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 741                      |
| DETAILS OF WRITE-INS                                                      |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3401. ....                                                                |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3402. ....                                                                |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3403. ....                                                                |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3498. Summary of remaining write-ins for Line 34 from overflow page ..... | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |

(a) Finance and service charges not included in Lines 1 to 35 \$ .....  
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products ..... and number of persons insured under indemnity only products .....



ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 0291 BUSINESS IN THE STATE OF Ohio DURING THE YEAR 2023 NAIC Company Code 31577

| Line of Business                                                          | Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies not Taken |                        | 3                                                              | 4                                | 5                                      | 6                      | 7                    | 8                                                | 9                                                    | 10                                                 | 11                                 | 12                       |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------------|------------------------|----------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------|--------------------------|
|                                                                           | 1                                                                                                             | 2                      |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
|                                                                           | Direct Premiums Written                                                                                       | Direct Premiums Earned | Dividends Paid or Credited to Policyholders on Direct Business | Direct Unearned Premium Reserves | Direct Losses Paid (deducting salvage) | Direct Losses Incurred | Direct Losses Unpaid | Direct Defense and Cost Containment Expense Paid | Direct Defense and Cost Containment Expense Incurred | Direct Defense and Cost Containment Expense Unpaid | Commissions and Brokerage Expenses | Taxes, Licenses and Fees |
| 1. Fire .....                                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.1 Allied Lines .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.2 Multiple Peril Crop .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.3 Federal Flood .....                                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.4. Private Crop .....                                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.5 Private Flood .....                                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3. Farmowners Multiple Peril .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 4. Homeowners Multiple Peril .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 1,160                    |
| 5.1 Commercial Multiple Peril (Non-Liability Portion) .....               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 5.2 Commercial Multiple Peril (Liability Portion) .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 6. Mortgage Guaranty .....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 8. Ocean Marine .....                                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 9. Inland Marine .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 10. Financial Guaranty .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.1 Medical Professional Liability - Occurrence .....                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.2 Medical Professional Liability - Claims-Made .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 12. Earthquake .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.1 Comprehensive (hospital and medical) ind (b) .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.2 Comprehensive (hospital and medical) group (b) .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 14. Credit A&H (Group and Individual) .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.1 Vision Only (b).....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.2 Dental Only (b) .....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.3 Disability Income (b) .....                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.4 Medicare Supplement (b) .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.5 Medicaid Title XIX (b) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.6 Medicare Title XVIII (b).....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.7 Long-Term Care (b) .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.8 Federal Employees Health Benefits Plan (b) .....                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.9 Other Health (b) .....                                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 16. Workers' Compensation .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.1 Other Liability - Occurrence .....                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.2 Other Liability - Claims-Made .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.3 Excess Workers' Compensation .....                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.1 Products Liability - Occurrence .....                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.2 Products Liability - Claims-Made .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.1 Private Passenger Auto No-Fault (Personal Injury Protection) .....   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.2 Other Private Passenger Auto Liability .....                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.3 Commercial Auto No-Fault (Personal Injury Protection) .....          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.4 Other Commercial Auto Liability .....                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.1 Private Passenger Auto Physical Damage .....                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.2 Commercial Auto Physical Damage .....                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 22. Aircraft (all perils) .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 23. Fidelity .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 24. Surety .....                                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 26. Burglary and Theft .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 27. Boiler and Machinery .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 28. Credit .....                                                          |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 29. International .....                                                   |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 30. Warranty .....                                                        |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 31. Reins nonproportional assumed property .....                          | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 32. Reins nonproportional assumed liability .....                         | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 33. Reins nonproportional assumed financial lines .....                   | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 34. Aggregate Write-Ins for Other Lines of Business .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 35. Total (a) .....                                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 1,160                    |
| DETAILS OF WRITE-INS                                                      |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3401. ....                                                                |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3402. ....                                                                |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3403. ....                                                                |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3498. Summary of remaining write-ins for Line 34 from overflow page ..... | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |

(a) Finance and service charges not included in Lines 1 to 35 \$ .....  
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products ..... and number of persons insured under indemnity only products .....



ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 0291 BUSINESS IN THE STATE OF South Dakota DURING THE YEAR 2023 NAIC Company Code 31577

| Line of Business                                                          | Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies not Taken |                        | 3                                                              | 4                                | 5                                      | 6                      | 7                    | 8                                                | 9                                                    | 10                                                 | 11                                 | 12                       |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------------|------------------------|----------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------|--------------------------|
|                                                                           | 1                                                                                                             | 2                      |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
|                                                                           | Direct Premiums Written                                                                                       | Direct Premiums Earned | Dividends Paid or Credited to Policyholders on Direct Business | Direct Unearned Premium Reserves | Direct Losses Paid (deducting salvage) | Direct Losses Incurred | Direct Losses Unpaid | Direct Defense and Cost Containment Expense Paid | Direct Defense and Cost Containment Expense Incurred | Direct Defense and Cost Containment Expense Unpaid | Commissions and Brokerage Expenses | Taxes, Licenses and Fees |
| 1. Fire .....                                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.1 Allied Lines .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.2 Multiple Peril Crop .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.3 Federal Flood .....                                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.4. Private Crop .....                                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.5 Private Flood .....                                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3. Farmowners Multiple Peril .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 4. Homeowners Multiple Peril .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 1,615                    |
| 5.1 Commercial Multiple Peril (Non-Liability Portion) .....               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 5.2 Commercial Multiple Peril (Liability Portion) .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 6. Mortgage Guaranty .....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 8. Ocean Marine .....                                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 9. Inland Marine .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 10. Financial Guaranty .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.1 Medical Professional Liability - Occurrence .....                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.2 Medical Professional Liability - Claims-Made .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 12. Earthquake .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.1 Comprehensive (hospital and medical) ind (b) .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.2 Comprehensive (hospital and medical) group (b) .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 14. Credit A&H (Group and Individual) .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.1 Vision Only (b).....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.2 Dental Only (b) .....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.3 Disability Income (b) .....                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.4 Medicare Supplement (b) .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.5 Medicaid Title XIX (b) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.6 Medicare Title XVIII (b).....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.7 Long-Term Care (b) .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.8 Federal Employees Health Benefits Plan (b) .....                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.9 Other Health (b) .....                                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 16. Workers' Compensation .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.1 Other Liability - Occurrence .....                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.2 Other Liability - Claims-Made .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.3 Excess Workers' Compensation .....                                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.1 Products Liability - Occurrence .....                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.2 Products Liability - Claims-Made .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.1 Private Passenger Auto No-Fault (Personal Injury Protection) .....   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.2 Other Private Passenger Auto Liability .....                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.3 Commercial Auto No-Fault (Personal Injury Protection) .....          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.4 Other Commercial Auto Liability .....                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.1 Private Passenger Auto Physical Damage .....                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.2 Commercial Auto Physical Damage .....                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 22. Aircraft (all perils) .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 23. Fidelity .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 24. Surety .....                                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 26. Burglary and Theft .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 27. Boiler and Machinery .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 28. Credit .....                                                          |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 29. International .....                                                   |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 30. Warranty .....                                                        |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 31. Reins nonproportional assumed property .....                          | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 32. Reins nonproportional assumed liability .....                         | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 33. Reins nonproportional assumed financial lines .....                   | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 34. Aggregate Write-Ins for Other Lines of Business .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 35. Total (a) .....                                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 1,615                    |
| DETAILS OF WRITE-INS                                                      |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3401. ....                                                                |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3402. ....                                                                |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3403. ....                                                                |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3498. Summary of remaining write-ins for Line 34 from overflow page ..... | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |

(a) Finance and service charges not included in Lines 1 to 35 \$ .....  
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products ..... and number of persons insured under indemnity only products .....





ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 0291 BUSINESS IN THE STATE OF Grand Total DURING THE YEAR 2023 NAIC Company Code 31577

| Line of Business     |                                                                     | Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies not Taken |                        | 3                                                              | 4                                | 5                                      | 6                      | 7                    | 8                                                | 9                                                    | 10                                                 | 11                                 | 12                       |
|----------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------------|------------------------|----------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------|--------------------------|
|                      |                                                                     | 1                                                                                                             | 2                      |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
|                      |                                                                     | Direct Premiums Written                                                                                       | Direct Premiums Earned | Dividends Paid or Credited to Policyholders on Direct Business | Direct Unearned Premium Reserves | Direct Losses Paid (deducting salvage) | Direct Losses Incurred | Direct Losses Unpaid | Direct Defense and Cost Containment Expense Paid | Direct Defense and Cost Containment Expense Incurred | Direct Defense and Cost Containment Expense Unpaid | Commissions and Brokerage Expenses | Taxes, Licenses and Fees |
| 1.                   | Fire .....                                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 1,355                  | 1,609                | 0                                                | 483                                                  | 492                                                | 0                                  | 0                        |
| 2.1                  | Allied Lines .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.2                  | Multiple Peril Crop .....                                           | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.3                  | Federal Flood .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.4                  | Private Crop .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 2.5                  | Private Flood .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3.                   | Farmowners Multiple Peril .....                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 4.                   | Homeowners Multiple Peril .....                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 10,243                   |
| 5.1                  | Commercial Multiple Peril (Non-Liability Portion) .....             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | (1,772)                | 0                    | 0                                                | (742)                                                | 0                                                  | 0                                  | 0                        |
| 5.2                  | Commercial Multiple Peril (Liability Portion) .....                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 25,000               | 3,130                                            | 3,130                                                | 0                                                  | 0                                  | 0                        |
| 6.                   | Mortgage Guaranty .....                                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 8.                   | Ocean Marine .....                                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 9.                   | Inland Marine .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 10.                  | Financial Guaranty .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.1                 | Medical Professional Liability - Occurrence .....                   | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 11.2                 | Medical Professional Liability - Claims-Made .....                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 12.                  | Earthquake .....                                                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.1                 | Comprehensive (hospital and medical) ind (b) .....                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 13.2                 | Comprehensive (hospital and medical) group (b) .....                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 14.                  | Credit A&H (Group and Individual) .....                             | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.1                 | Vision Only (b).....                                                | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.2                 | Dental Only (b) .....                                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.3                 | Disability Income (b) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.4                 | Medicare Supplement (b) .....                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.5                 | Medicaid Title XIX (b) .....                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.6                 | Medicare Title XVIII (b).....                                       | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.7                 | Long-Term Care (b) .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.8                 | Federal Employees Health Benefits Plan (b) .....                    | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 15.9                 | Other Health (b) .....                                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 16.                  | Workers' Compensation .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 119,902                                | (435,092)              | 885,637              | 11,361                                           | (8,421)                                              | 21,711                                             | 0                                  | 0                        |
| 17.1                 | Other Liability - Occurrence .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | (26,181)                               | (1,004,977)            | 1,275,139            | 80,081                                           | (274,191)                                            | 109,916                                            | 0                                  | 0                        |
| 17.2                 | Other Liability - Claims-Made .....                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 17.3                 | Excess Workers' Compensation .....                                  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.1                 | Products Liability - Occurrence .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 18.2                 | Products Liability - Claims-Made .....                              | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.1                 | Private Passenger Auto No-Fault (Personal Injury Protection) .....  | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.2                 | Other Private Passenger Auto Liability .....                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.3                 | Commercial Auto No-Fault (Personal Injury Protection) .....         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 19.4                 | Other Commercial Auto Liability .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | (1,949)                                | (82,519)               | 158,091              | 13,218                                           | 14,290                                               | 9,031                                              | 0                                  | 931                      |
| 21.1                 | Private Passenger Auto Physical Damage .....                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 21.2                 | Commercial Auto Physical Damage .....                               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | (42)                   | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 22.                  | Aircraft (all perils) .....                                         | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 23.                  | Fidelity .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 24.                  | Surety .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 26.                  | Burglary and Theft .....                                            | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 27.                  | Boiler and Machinery .....                                          | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 28.                  | Credit .....                                                        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 29.                  | International .....                                                 | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 30.                  | Warranty .....                                                      | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 31.                  | Reins nonproportional assumed property .....                        | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 32.                  | Reins nonproportional assumed liability .....                       | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 33.                  | Reins nonproportional assumed financial lines .....                 | XXX                                                                                                           | XXX                    | XXX                                                            | XXX                              | XXX                                    | XXX                    | XXX                  | XXX                                              | XXX                                                  | XXX                                                | XXX                                | XXX                      |
| 34.                  | Aggregate Write-Ins for Other Lines of Business .....               | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 35.                  | Total (a) .....                                                     | 0                                                                                                             | 0                      | 0                                                              | 0                                | 91,771                                 | (1,523,047)            | 2,345,476            | 107,790                                          | (265,451)                                            | 141,150                                            | 0                                  | 11,174                   |
| DETAILS OF WRITE-INS |                                                                     |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3401.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3402.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3403.                | .....                                                               |                                                                                                               |                        |                                                                |                                  |                                        |                        |                      |                                                  |                                                      |                                                    |                                    |                          |
| 3498.                | Summary of remaining write-ins for Line 34 from overflow page ..... | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |
| 3499.                | Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....        | 0                                                                                                             | 0                      | 0                                                              | 0                                | 0                                      | 0                      | 0                    | 0                                                | 0                                                    | 0                                                  | 0                                  | 0                        |

(a) Finance and service charges not included in Lines 1 to 35 \$ .....0  
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products .....0 and number of persons insured under indemnity only products .....0 .

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

SCHEDULE F - PART 1

Assumed Reinsurance as of December 31, Current Year (\$000 Omitted)

| 1<br><br>ID<br>Number                           | 2<br><br>NAIC<br>Com-<br>pany<br>Code | 3<br><br>Name of Reinsured                     | 4<br><br>Domiciliary<br>Jurisdiction | 5<br><br>Assumed<br>Premium | Reinsurance On                                          |                                       | 8<br><br>Cols. 6 + 7 | 9<br><br>Contingent<br>Commissions<br>Payable | 10<br><br>Assumed<br>Premiums<br>Receivable | 11<br><br>Unearned<br>Premium | 12<br><br>Funds Held By or<br>Deposited With<br>Reinsured<br>Companies | 13<br><br>Letters of Credit<br>Posted | 14<br><br>Amount of Assets<br>Pledged or<br>Compensating<br>Balances to<br>Secure Letters of<br>Credit | 15<br><br>Amount of<br>Assets Pledged<br>or Collateral<br>Held in Trust |
|-------------------------------------------------|---------------------------------------|------------------------------------------------|--------------------------------------|-----------------------------|---------------------------------------------------------|---------------------------------------|----------------------|-----------------------------------------------|---------------------------------------------|-------------------------------|------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                 |                                       |                                                |                                      |                             | 6<br><br>Paid Losses and<br>Loss Adjustment<br>Expenses | 7<br><br>Known Case<br>Losses and LAE |                      |                                               |                                             |                               |                                                                        |                                       |                                                                                                        |                                                                         |
| 31-4259550                                      | .14621                                | Motorists Mutual Insurance Company .....       | OH.....                              | .....                       | ..... (169)                                             | .....                                 | ..... (169)          | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| 0199999. Affiliates - U.S. Intercompany Pooling |                                       |                                                |                                      | 0                           | (169)                                                   | 0                                     | (169)                | 0                                             | 0                                           | 0                             | 0                                                                      | 0                                     | 0                                                                                                      | 0                                                                       |
| 0499999. Total - U.S. Non-Pool                  |                                       |                                                |                                      | 0                           | 0                                                       | 0                                     | 0                    | 0                                             | 0                                           | 0                             | 0                                                                      | 0                                     | 0                                                                                                      | 0                                                                       |
| 0799999. Total - Other (Non-U.S.)               |                                       |                                                |                                      | 0                           | 0                                                       | 0                                     | 0                    | 0                                             | 0                                           | 0                             | 0                                                                      | 0                                     | 0                                                                                                      | 0                                                                       |
| 0899999. Total - Affiliates                     |                                       |                                                |                                      | 0                           | (169)                                                   | 0                                     | (169)                | 0                                             | 0                                           | 0                             | 0                                                                      | 0                                     | 0                                                                                                      | 0                                                                       |
| AA-9991115                                      | .00000                                | Illinois Comm Auto Ins Procedure .....         | IL.....                              | .....0                      | .....178                                                | .....66                               | .....244             | .....                                         | .....102                                    | .....0                        | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| AA-9991118                                      | .00000                                | Iowa Comm Auto Ins Procedure .....             | IA.....                              | .....0                      | .....18                                                 | .....23                               | .....41              | .....                                         | .....15                                     | .....0                        | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| AA-9992118                                      | .00000                                | National Workers Compensation Reins Pool ..... | NY.....                              | .....1                      | .....18                                                 | .....57                               | .....74              | .....                                         | .....109                                    | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| AA-9991130                                      | .00000                                | Nebraska Comm Auto Ins Procedure .....         | NE.....                              | .....                       | .....20                                                 | .....                                 | .....20              | .....                                         | .....6                                      | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| AA-9991149                                      | .00000                                | South Dakota Comm Auto Ins Procedure .....     | SD.....                              | .....                       | .....                                                   | .....                                 | .....0               | .....                                         | .....0                                      | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| 0999999. Total Other U.S. Unaffiliated Insurers |                                       |                                                |                                      | 1                           | 234                                                     | 145                                   | 379                  | 0                                             | 232                                         | 0                             | 0                                                                      | 0                                     | 0                                                                                                      | 0                                                                       |
| 1299999. Total - Pools and Associations         |                                       |                                                |                                      | 0                           | 0                                                       | 0                                     | 0                    | 0                                             | 0                                           | 0                             | 0                                                                      | 0                                     | 0                                                                                                      | 0                                                                       |
| .....                                           | .....                                 | .....                                          | .....                                | .....                       | .....                                                   | .....                                 | .....                | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| .....                                           | .....                                 | .....                                          | .....                                | .....                       | .....                                                   | .....                                 | .....                | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| .....                                           | .....                                 | .....                                          | .....                                | .....                       | .....                                                   | .....                                 | .....                | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| .....                                           | .....                                 | .....                                          | .....                                | .....                       | .....                                                   | .....                                 | .....                | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| .....                                           | .....                                 | .....                                          | .....                                | .....                       | .....                                                   | .....                                 | .....                | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| .....                                           | .....                                 | .....                                          | .....                                | .....                       | .....                                                   | .....                                 | .....                | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| .....                                           | .....                                 | .....                                          | .....                                | .....                       | .....                                                   | .....                                 | .....                | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| .....                                           | .....                                 | .....                                          | .....                                | .....                       | .....                                                   | .....                                 | .....                | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| .....                                           | .....                                 | .....                                          | .....                                | .....                       | .....                                                   | .....                                 | .....                | .....                                         | .....                                       | .....                         | .....                                                                  | .....                                 | .....                                                                                                  | .....                                                                   |
| 9999999 Totals                                  |                                       |                                                |                                      | 1                           | 65                                                      | 145                                   | 210                  | 0                                             | 232                                         | 0                             | 0                                                                      | 0                                     | 0                                                                                                      | 0                                                                       |

## ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

## SCHEDULE F - PART 2

| Premium Portfolio Reinsurance Effectuated or (Canceled) during Current Year |      |
|-----------------------------------------------------------------------------|------|
| Reinsured                                                                   | 100% |
| Not Reinsured                                                               | 0%   |

[illegible]

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

**SCHEDULE F - PART 3**

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

| 1<br><br>ID<br>Number                                                                                                                                   | 2<br><br>NAIC<br>Com-<br>pany<br>Code | 3<br><br>Name of Reinsurer         | 4<br><br>Domiciliary<br>Jurisdiction | 5<br><br>Special<br>Code | 6<br><br>Reinsurance<br>Premiums<br>Ceded | Reinsurance Recoverable On |                      |                                         |                                         |                                    |                                   |                                |                                          |                                             | 16<br><br>Amount in<br>Dispute<br>included in<br>Column 15 | Reinsurance Payable                    |                                                    | 19<br><br>Net Amount<br>Recoverable<br>From<br>Reinsurers<br>Cols. 15 -<br>[17 + 18] | 20<br><br>Funds Held<br>by<br>Company<br>Under<br>Reinsurance<br>Treaties |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------|--------------------------------------|--------------------------|-------------------------------------------|----------------------------|----------------------|-----------------------------------------|-----------------------------------------|------------------------------------|-----------------------------------|--------------------------------|------------------------------------------|---------------------------------------------|------------------------------------------------------------|----------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
|                                                                                                                                                         |                                       |                                    |                                      |                          |                                           | 7<br><br>Paid<br>Losses    | 8<br><br>Paid<br>LAE | 9<br><br>Known<br>Case Loss<br>Reserves | 10<br><br>Known<br>Case LAE<br>Reserves | 11<br><br>IBNR<br>Loss<br>Reserves | 12<br><br>IBNR<br>LAE<br>Reserves | 13<br><br>Unearned<br>Premiums | 14<br><br>Contingent<br>Commis-<br>sions | 15<br><br>Columns<br>7 through<br>14 Totals |                                                            | 17<br><br>Ceded<br>Balances<br>Payable | 18<br><br>Other<br>Amounts<br>Due to<br>Reinsurers |                                                                                      |                                                                           |
| 31-4259550                                                                                                                                              | 14621                                 | Motorists Mutual Insurance Company | OH                                   |                          | 1                                         | 599                        | 0                    | 1,643                                   | 19                                      | 889                                | 306                               | 0                              | 0                                        | 3,455                                       |                                                            | 0                                      | 0                                                  | 3,455                                                                                | 231                                                                       |
| 0199999. Total Authorized - Affiliates - U.S. Intercompany Pooling                                                                                      |                                       |                                    |                                      |                          | 1                                         | 599                        | 0                    | 1,643                                   | 19                                      | 889                                | 306                               | 0                              | 0                                        | 3,455                                       | 0                                                          | 0                                      | 0                                                  | 3,455                                                                                | 231                                                                       |
| 0499999. Total Authorized - Affiliates - U.S. Non-Pool                                                                                                  |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 0799999. Total Authorized - Affiliates - Other (Non-U.S.)                                                                                               |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 0899999. Total Authorized - Affiliates                                                                                                                  |                                       |                                    |                                      |                          | 1                                         | 599                        | 0                    | 1,643                                   | 19                                      | 889                                | 306                               | 0                              | 0                                        | 3,455                                       | 0                                                          | 0                                      | 0                                                  | 3,455                                                                                | 231                                                                       |
| 1499999. Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999)                                             |                                       |                                    |                                      |                          | 1                                         | 599                        | 0                    | 1,643                                   | 19                                      | 889                                | 306                               | 0                              | 0                                        | 3,455                                       | 0                                                          | 0                                      | 0                                                  | 3,455                                                                                | 231                                                                       |
| 1899999. Total Unauthorized - Affiliates - U.S. Non-Pool                                                                                                |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 2199999. Total Unauthorized - Affiliates - Other (Non-U.S.)                                                                                             |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 2299999. Total Unauthorized - Affiliates                                                                                                                |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 2899999. Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999)                                           |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 3299999. Total Certified - Affiliates - U.S. Non-Pool                                                                                                   |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 3599999. Total Certified - Affiliates - Other (Non-U.S.)                                                                                                |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 3699999. Total Certified - Affiliates                                                                                                                   |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 4299999. Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999)                                              |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 4699999. Total Reciprocal Jurisdiction - Affiliates - U.S. Non-Pool                                                                                     |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 4999999. Total Reciprocal Jurisdiction - Affiliates - Other (Non-U.S.)                                                                                  |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 5099999. Total Reciprocal Jurisdiction - Affiliates                                                                                                     |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 5699999. Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999)                                |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 5799999. Total Authorized, Unauthorized, Reciprocal Jurisdiction and Certified Excluding Protected Cells (Sum of 1499999, 2899999, 4299999 and 5699999) |                                       |                                    |                                      |                          | 1                                         | 599                        | 0                    | 1,643                                   | 19                                      | 889                                | 306                               | 0                              | 0                                        | 3,455                                       | 0                                                          | 0                                      | 0                                                  | 3,455                                                                                | 231                                                                       |
| 5899999. Total Protected Cells (Sum of 1399999, 2799999, 4199999 and 5599999)                                                                           |                                       |                                    |                                      |                          | 0                                         | 0                          | 0                    | 0                                       | 0                                       | 0                                  | 0                                 | 0                              | 0                                        | 0                                           | 0                                                          | 0                                      | 0                                                  | 0                                                                                    | 0                                                                         |
| 9999999 Totals                                                                                                                                          |                                       |                                    |                                      |                          | 1                                         | 599                        | 0                    | 1,643                                   | 19                                      | 889                                | 306                               | 0                              | 0                                        | 3,455                                       | 0                                                          | 0                                      | 0                                                  | 3,455                                                                                | 231                                                                       |

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)  
(Credit Risk)

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ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)  
(Aging of Ceded Reinsurance)

| ID<br>Number<br>From<br>Col. 1                                                                                                                          | Name of Reinsurer<br>From Col. 3         | Reinsurance Recoverable on Paid Losses and Paid Loss Adjustment Expenses |                          |                           |                            |                            |                                                     |                                                                               | 44<br><br>Total<br>Recoverable<br>on Paid<br>Losses &<br>LAE<br>Amounts in<br>Dispute<br>Included in<br>Col. 43 | 45<br><br>Recoverable<br>on Paid<br>Losses &<br>LAE Over 90<br>Days Past<br>Due Amounts<br>in Dispute<br>Included in<br>Cols. 40 & 41 | 46<br><br>Total<br>Recoverable<br>on Paid<br>Losses &<br>LAE<br>Amounts Not<br>in Dispute<br>(Cols 43-44) | 47<br><br>Recoverable<br>on Paid<br>Losses &<br>LAE Over 90<br>Days Past<br>Due Amounts<br>Not in<br>Dispute<br>(Cols. 40 +<br>41 - 45) | 48<br><br>Amounts<br>Received<br>Prior<br>90 Days | 49<br><br>Percentage<br>Overdue Col.<br>42/Col. 43 | 50<br><br>Percentage<br>of Amounts<br>More Than<br>90 Days<br>Overdue Not<br>in Dispute<br>(Col.<br>47/(Cols.<br>46+48)) | 51<br><br>Percentage<br>More Than<br>120 Days<br>Overdue<br>(Col. 41/<br>Col. 43) | 52<br><br>Is the<br>Amount in<br>Col. 50 Less<br>Than 20%?<br>(Yes or No) | 53<br><br>Amounts in<br>Col. 47 for<br>Reinsurers<br>with Values<br>Less Than<br>20% in<br>Col. 50 |   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------------------------------|--------------------------|---------------------------|----------------------------|----------------------------|-----------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---|
|                                                                                                                                                         |                                          | 37<br><br>Current                                                        | Overdue                  |                           |                            |                            |                                                     | 43<br><br>Total Due<br>Cols. 37+42<br>(In total<br>should equal<br>Cols. 7+8) |                                                                                                                 |                                                                                                                                       |                                                                                                           |                                                                                                                                         |                                                   |                                                    |                                                                                                                          |                                                                                   |                                                                           |                                                                                                    |   |
|                                                                                                                                                         |                                          |                                                                          | 38<br><br>1 - 29<br>Days | 39<br><br>30 - 90<br>Days | 40<br><br>91 - 120<br>Days | 41<br><br>Over 120<br>Days | 42<br><br>Total<br>Overdue<br>Cols. 38+39<br>+40+41 |                                                                               |                                                                                                                 |                                                                                                                                       |                                                                                                           |                                                                                                                                         |                                                   |                                                    |                                                                                                                          |                                                                                   |                                                                           |                                                                                                    |   |
| 31-4259550 ..                                                                                                                                           | Motorists Mutual Insurance Company ..... | 599                                                                      | 0                        | 0                         | 0                          | 0                          | 0                                                   | 599                                                                           |                                                                                                                 |                                                                                                                                       | 599                                                                                                       | 0                                                                                                                                       |                                                   |                                                    | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | YES                                                                                                | 0 |
| 0199999. Total Authorized - Affiliates - U.S. Intercompany Pooling                                                                                      |                                          | 599                                                                      | 0                        | 0                         | 0                          | 0                          | 0                                                   | 599                                                                           | 0                                                                                                               | 0                                                                                                                                     | 599                                                                                                       | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 0499999. Total Authorized - Affiliates - U.S. Non-Pool                                                                                                  |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 0799999. Total Authorized - Affiliates - Other (Non-U.S.)                                                                                               |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 0899999. Total Authorized - Affiliates                                                                                                                  |                                          | 599                                                                      | 0                        | 0                         | 0                          | 0                          | 0                                                   | 599                                                                           | 0                                                                                                               | 0                                                                                                                                     | 599                                                                                                       | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 1499999. Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999)                                             |                                          | 599                                                                      | 0                        | 0                         | 0                          | 0                          | 0                                                   | 599                                                                           | 0                                                                                                               | 0                                                                                                                                     | 599                                                                                                       | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 1899999. Total Unauthorized - Affiliates - U.S. Non-Pool                                                                                                |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 2199999. Total Unauthorized - Affiliates - Other (Non-U.S.)                                                                                             |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 2299999. Total Unauthorized - Affiliates                                                                                                                |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 2899999. Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999)                                           |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 3299999. Total Certified - Affiliates - U.S. Non-Pool                                                                                                   |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 3599999. Total Certified - Affiliates - Other (Non-U.S.)                                                                                                |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 3699999. Total Certified - Affiliates                                                                                                                   |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 4299999. Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999)                                              |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 4699999. Total Reciprocal Jurisdiction - Affiliates - U.S. Non-Pool                                                                                     |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 4999999. Total Reciprocal Jurisdiction - Affiliates - Other (Non-U.S.)                                                                                  |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 5099999. Total Reciprocal Jurisdiction - Affiliates                                                                                                     |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 5699999. Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999)                                |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 5799999. Total Authorized, Unauthorized, Reciprocal Jurisdiction and Certified Excluding Protected Cells (Sum of 1499999, 2899999, 4299999 and 5699999) |                                          | 599                                                                      | 0                        | 0                         | 0                          | 0                          | 0                                                   | 599                                                                           | 0                                                                                                               | 0                                                                                                                                     | 599                                                                                                       | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 5899999. Total Protected Cells (Sum of 1399999, 2799999, 4199999 and 5599999)                                                                           |                                          | 0                                                                        | 0                        | 0                         | 0                          | 0                          | 0                                                   | 0                                                                             | 0                                                                                                               | 0                                                                                                                                     | 0                                                                                                         | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                | 0 |
| 9999999 Totals                                                                                                                                          |                                          | 599                                                                      | 0                        | 0                         | 0                          | 0                          | 0                                                   | 599                                                                           | 0                                                                                                               | 0                                                                                                                                     | 599                                                                                                       | 0                                                                                                                                       | 0                                                 | 0.0                                                | 0.0                                                                                                                      | 0.0                                                                               | 0.0                                                                       | XXX                                                                                                |   |

**SCHEDULE F - PART 3 (Continued)**

(Provision for Reinsurance for Certified Reinsurers)

| ID Number From Col. 1                                                                                                                                   | Name of Reinsurer From Col. 3            | Provision for Certified Reinsurance                |                                                        |                                                                         |                                                                       |                                                                                                   |                                                                    |                                                                                                                                                      |                                                                                                                                 |                                                                                                            |                                                                                         |                                                                                                                |                                                                                                                |                                                                                                    |                                                                                     |                                    |                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                         |                                          | 54<br><br>Certified Reinsurer Rating (1 through 6) | 55<br><br>Effective Date of Certified Reinsurer Rating | 56<br><br>Percent Collateral Required for Full Credit (0% through 100%) | 57<br><br>Catastrophe Recoverables Qualifying for Collateral Deferral | 58<br><br>Net Recoverables Subject to Collateral Requirements for Full Credit (Col. 19 - Col. 57) | 59<br><br>Dollar Amount of Collateral Required (Col. 56 * Col. 58) | 60<br><br>Percent of Collateral Provided for Net Recoverables Subject to Collateral Requirements ((Col. 20 + Col. 21 + Col. 22 + Col. 24) / Col. 58) | 61<br><br>Percent Credit Allowed on Net Recoverables Subject to Collateral Requirements (Col. 60 / Col. 56, not to exceed 100%) | 62<br><br>20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts in Dispute (Col. 45 * 20%) | 63<br><br>Amount of Credit Allowed for Net Recoverables (Col. 57 + [Col. 58 * Col. 61]) | 64<br><br>Provision for Reinsurance with Certified Reinsurers Due to Collateral Deficiency (Col. 19 - Col. 63) | 65<br><br>20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Col. 47 * 20%) | Complete if Col. 52 = "No"; Otherwise Enter 0                                                      |                                                                                     |                                    | 69<br><br>Provision for Overdue Reinsurance Ceded to Certified Reinsurers (Greater of [Col. 62 + Col. 65] or Col.68; not to Exceed Col. 63) |
|                                                                                                                                                         |                                          |                                                    |                                                        |                                                                         |                                                                       |                                                                                                   |                                                                    |                                                                                                                                                      |                                                                                                                                 |                                                                                                            |                                                                                         |                                                                                                                |                                                                                                                | 66<br><br>Total Collateral Provided (Col. 20 + Col. 21 + Col. 22 + Col. 24, not to Exceed Col. 63) | 67<br><br>Net Unsecured Recoverable for Which Credit is Allowed (Col. 63 - Col. 66) | 68<br><br>20% of Amount in Col. 67 |                                                                                                                                             |
| 31-4259550 ...                                                                                                                                          | Motorists Mutual Insurance Company ..... | XXX.....                                           | XXX.....                                               | XXX.....                                                                | XXX.....                                                              | XXX.....                                                                                          | XXX.....                                                           | XXX.....                                                                                                                                             | XXX.....                                                                                                                        | XXX.....                                                                                                   | XXX.....                                                                                | XXX.....                                                                                                       | XXX.....                                                                                                       | XXX.....                                                                                           | XXX.....                                                                            | XXX.....                           | XXX.....                                                                                                                                    |
| 0199999. Total Authorized - Affiliates - U.S. Intercompany Pooling                                                                                      |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 0499999. Total Authorized - Affiliates - U.S. Non-Pool                                                                                                  |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 0799999. Total Authorized - Affiliates - Other (Non-U.S.)                                                                                               |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 0899999. Total Authorized - Affiliates                                                                                                                  |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 1499999. Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999)                                             |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 1899999. Total Unauthorized - Affiliates - U.S. Non-Pool                                                                                                |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 2199999. Total Unauthorized - Affiliates - Other (Non-U.S.)                                                                                             |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 2299999. Total Unauthorized - Affiliates                                                                                                                |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 2899999. Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999)                                           |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 3299999. Total Certified - Affiliates - U.S. Non-Pool                                                                                                   |                                          |                                                    |                                                        | XXX                                                                     | 0                                                                     | 0                                                                                                 | 0                                                                  | XXX                                                                                                                                                  | XXX                                                                                                                             | 0                                                                                                          | 0                                                                                       | 0                                                                                                              | 0                                                                                                              | 0                                                                                                  | 0                                                                                   | 0                                  | 0                                                                                                                                           |
| 3599999. Total Certified - Affiliates - Other (Non-U.S.)                                                                                                |                                          |                                                    |                                                        | XXX                                                                     | 0                                                                     | 0                                                                                                 | 0                                                                  | XXX                                                                                                                                                  | XXX                                                                                                                             | 0                                                                                                          | 0                                                                                       | 0                                                                                                              | 0                                                                                                              | 0                                                                                                  | 0                                                                                   | 0                                  | 0                                                                                                                                           |
| 3699999. Total Certified - Affiliates                                                                                                                   |                                          |                                                    |                                                        | XXX                                                                     | 0                                                                     | 0                                                                                                 | 0                                                                  | XXX                                                                                                                                                  | XXX                                                                                                                             | 0                                                                                                          | 0                                                                                       | 0                                                                                                              | 0                                                                                                              | 0                                                                                                  | 0                                                                                   | 0                                  | 0                                                                                                                                           |
| 4299999. Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999)                                              |                                          |                                                    |                                                        | XXX                                                                     | 0                                                                     | 0                                                                                                 | 0                                                                  | XXX                                                                                                                                                  | XXX                                                                                                                             | 0                                                                                                          | 0                                                                                       | 0                                                                                                              | 0                                                                                                              | 0                                                                                                  | 0                                                                                   | 0                                  | 0                                                                                                                                           |
| 4699999. Total Reciprocal Jurisdiction - Affiliates - U.S. Non-Pool                                                                                     |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 4999999. Total Reciprocal Jurisdiction - Affiliates - Other (Non-U.S.)                                                                                  |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 5099999. Total Reciprocal Jurisdiction - Affiliates                                                                                                     |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 5699999. Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999)                                |                                          |                                                    |                                                        | XXX                                                                     | XXX                                                                   | XXX                                                                                               | XXX                                                                | XXX                                                                                                                                                  | XXX                                                                                                                             | XXX                                                                                                        | XXX                                                                                     | XXX                                                                                                            | XXX                                                                                                            | XXX                                                                                                | XXX                                                                                 | XXX                                | XXX                                                                                                                                         |
| 5799999. Total Authorized, Unauthorized, Reciprocal Jurisdiction and Certified Excluding Protected Cells (Sum of 1499999, 2899999, 4299999 and 5699999) |                                          |                                                    |                                                        | XXX                                                                     | 0                                                                     | 0                                                                                                 | 0                                                                  | XXX                                                                                                                                                  | XXX                                                                                                                             | 0                                                                                                          | 0                                                                                       | 0                                                                                                              | 0                                                                                                              | 0                                                                                                  | 0                                                                                   | 0                                  | 0                                                                                                                                           |
| 5899999. Total Protected Cells (Sum of 1399999, 2799999, 4199999 and 5599999)                                                                           |                                          |                                                    |                                                        | XXX                                                                     | 0                                                                     | 0                                                                                                 | 0                                                                  | XXX                                                                                                                                                  | XXX                                                                                                                             | 0                                                                                                          | 0                                                                                       | 0                                                                                                              | 0                                                                                                              | 0                                                                                                  | 0                                                                                   | 0                                  | 0                                                                                                                                           |
| 9999999 Totals                                                                                                                                          |                                          |                                                    |                                                        | XXX                                                                     | 0                                                                     | 0                                                                                                 | 0                                                                  | XXX                                                                                                                                                  | XXX                                                                                                                             | 0                                                                                                          | 0                                                                                       | 0                                                                                                              | 0                                                                                                              | 0                                                                                                  | 0                                                                                   | 0                                  | 0                                                                                                                                           |

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)  
(Total Provision for Reinsurance)

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## ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

## SCHEDULE F - PART 4

Issuing or Confirming Banks for Letters of Credit from Schedule F, Part 3 (\$000 Omitted)

| 1<br>Issuing or Confirming<br>Bank Reference<br>Number Used<br>in Col. 23 of<br>Sch F Part 3 | 2<br><br>Letters of<br>Credit Code | 3<br><br>American Bankers Association<br>(ABA) Routing Number | 4<br><br>Issuing or Confirming Bank Name | 5<br><br>Letters of Credit Amount |
|----------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------|------------------------------------------|-----------------------------------|
|                                                                                              |                                    |                                                               | NONE                                     |                                   |
| Total                                                                                        |                                    |                                                               |                                          |                                   |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

**SCHEDULE F - PART 5**

Interrogatories for Schedule F, Part 3 (000 Omitted)

A. Report the five largest provisional commission rates included in the cedant's reinsurance treaties. The commission rate to be reported is by contract with ceded premium in excess of \$50,000:

|    | 1                 | 2               | 3             |
|----|-------------------|-----------------|---------------|
|    | Name of Reinsurer | Commission Rate | Ceded Premium |
| 1. | .....             | .....           | .....         |
| 2. | .....             | .....           | .....         |
| 3. | .....             | .....           | .....         |
| 4. | .....             | .....           | .....         |
| 5. | .....             | .....           | .....         |

B. Report the five largest reinsurance recoverables reported in Schedule F, Part 3, Column 15, due from any one reinsurer (based on the total recoverables, Schedule F, Part 3,Line 9999999, Column 15), the amount of ceded premium, and indicate whether the recoverables are due from an affiliated insurer.

|     | 1                                        | 2                  | 3              | 4                |
|-----|------------------------------------------|--------------------|----------------|------------------|
|     | Name of Reinsurer                        | Total Recoverables | Ceded Premiums | Affiliated       |
| 6.  | Motorists Mutual Insurance Company ..... | .....3,455 .....   | .....1 .....   | Yes [ X ] No [ ] |
| 7.  | .....                                    | .....              | .....          | Yes [ ] No [ ]   |
| 8.  | .....                                    | .....              | .....          | Yes [ ] No [ ]   |
| 9.  | .....                                    | .....              | .....          | Yes [ ] No [ ]   |
| 10. | .....                                    | .....              | .....          | Yes [ ] No [ ]   |

NOTE: Disclosure of the five largest provisional commission rates should exclude mandatory pools and joint underwriting associations.

SCHEDULE F - PART 6

Restatement of Balance Sheet to Identify Net Credit for Reinsurance

|                                                                                           | 1<br>As Reported<br>(Net of Ceded) | 2<br>Restatement<br>Adjustments | 3<br>Restated<br>(Gross of Ceded) |
|-------------------------------------------------------------------------------------------|------------------------------------|---------------------------------|-----------------------------------|
| ASSETS (Page 2, Col. 3)                                                                   |                                    |                                 |                                   |
| 1. Cash and invested assets (Line 12) .....                                               | 9,561,625                          | 0                               | 9,561,625                         |
| 2. Premiums and considerations (Line 15) .....                                            | 231,656                            | 0                               | 231,656                           |
| 3. Reinsurance recoverable on loss and loss adjustment expense payments (Line 16.1) ..... | 598,777                            | (598,777)                       | 0                                 |
| 4. Funds held by or deposited with reinsured companies (Line 16.2) .....                  | 0                                  | 0                               | 0                                 |
| 5. Other assets .....                                                                     | 87,237                             | 78,868                          | 166,104                           |
| 6. Net amount recoverable from reinsurers .....                                           |                                    | 3,691,490                       | 3,691,490                         |
| 7. Protected cell assets (Line 27) .....                                                  | 0                                  | 0                               | 0                                 |
| 8. Totals (Line 28) .....                                                                 | 10,479,296                         | 3,171,581                       | 13,650,876                        |
| LIABILITIES (Page 3)                                                                      |                                    |                                 |                                   |
| 9. Losses and loss adjustment expenses (Lines 1 through 3) .....                          | 64,979                             | 2,856,274                       | 2,921,253                         |
| 10. Taxes, expenses, and other obligations (Lines 4 through 8) .....                      | 33,588                             | 5,197                           | 38,785                            |
| 11. Unearned premiums (Line 9) .....                                                      | 0                                  | 130                             | 130                               |
| 12. Advance premiums (Line 10) .....                                                      | 0                                  | 0                               | 0                                 |
| 13. Dividends declared and unpaid (Line 11.1 and 11.2) .....                              | 0                                  | 0                               | 0                                 |
| 14. Ceded reinsurance premiums payable (net of ceding commissions (Line 12) .....         | 417                                | (417)                           | 0                                 |
| 15. Funds held by company under reinsurance treaties (Line 13) .....                      | 230,725                            | (230,725)                       | 0                                 |
| 16. Amounts withheld or retained by company for account of others (Line 14) .....         | 0                                  | 0                               | 0                                 |
| 17. Provision for reinsurance (Line 16) .....                                             | 0                                  | 0                               | 0                                 |
| 18. Other liabilities .....                                                               | 518,126                            | 541,122                         | 1,059,248                         |
| 19. Total liabilities excluding protected cell business (Line 26) .....                   | 847,835                            | 3,171,581                       | 4,019,416                         |
| 20. Protected cell liabilities (Line 27) .....                                            |                                    |                                 | 0                                 |
| 21. Surplus as regards policyholders (Line 37)                                            | 9,631,461                          | XXX                             | 9,631,461                         |
| 22. Totals (Line 38)                                                                      | 10,479,296                         | 3,171,581                       | 13,650,877                        |

NOTE: Is the restatement of this exhibit the result of grossing up balances ceded to affiliates under 100 percent reinsurance or pooling arrangements? ..... Yes [ X ] No [ ]

If yes, give full explanation: The company cedes to its affiliate, Motorists Mutual Insurance Company, through a 100% intercompany pooling arrangement. Reference Note 26 in the Notes to Financial Statements for more information. ....

Schedule H - Part 1 - Analysis of Underwriting Operations

**N O N E**

Schedule H - Part 2 - Reserves and Liabilities

**N O N E**

Schedule H - Part 3 - Test of Prior Year's Claim Reserves and Liabilities

**N O N E**

Schedule H - Part 4 - Reinsurance

**N O N E**

Schedule H - Part 5 - Health Claims

**N O N E**

Schedule P - Part 1A - Homeowners/Farmowners

**N O N E**

Schedule P - Part 1B - Private Passenger Auto Liability/Medical

**N O N E**

Schedule P - Part 1C - Commercial Auto/Truck Liability/Medical

**N O N E**

Schedule P - Part 1D - Workers' Compensation (Excluding Excess Workers' Compensation)

**N O N E**

Schedule P - Part 1E - Commercial Multiple Peril

**N O N E**

Schedule P - Part 1F - Section 1 - Medical Professional Liability - Occurrence

**N O N E**

Schedule P - Part 1F - Section 2 - Medical Professional Liability - Claims-Made

**N O N E**

Schedule P - Part 1G - Special Liability (Ocean Marine, Aircraft (all perils), Boiler and Machinery)

**N O N E**

Schedule P - Part 1H - Section 1 - Other Liability - Occurrence

**N O N E**

Schedule P - Part 1H - Section 2 - Other Liability - Claims-Made

**N O N E**

Schedule P - Part 1I - Special Property (Fire, Allied Lines...)

**N O N E**

Schedule P - Part 1J - Auto Physical Damage

**N O N E**

Schedule P - Part 1K - Fidelity/Surety

**N O N E**

Schedule P - Part 1L - Other (Including Credit, Accident and Health)

**N O N E**

Schedule P - Part 1M - International

**N O N E**

Schedule P - Part 1N - Reinsurance - Nonproportional Assumed Property

**N O N E**

Schedule P - Part 1O - Reinsurance - Nonproportional Assumed Liability

**N O N E**

Schedule P - Part 1P - Reinsurance - Nonproportional Assumed Financial Lines

**N O N E**

Schedule P - Part 1R - Section 1 - Products Liability - Occurrence

**N O N E**

Schedule P - Part 1R - Section 2 - Products Liability - Claims-Made

**N O N E**

Schedule P - Part 1S - Financial Guaranty/Mortgage Guaranty

**N O N E**

Schedule P - Part 1T - Warranty

**N O N E**

Schedule P - Part 2A - Homeowners/Farmowners

**N O N E**

Schedule P - Part 2B - Private Passenger Auto Liability/Medical

**N O N E**

Schedule P - Part 2C - Commercial Auto/Truck Liability/Medical

**N O N E**

Schedule P - Part 2D - Workers' Compensation (Excluding Excess Workers' Compensation)

**N O N E**

Schedule P - Part 2E - Commercial Multiple Peril

**N O N E**

Schedule P - Part 2F - Section 1 - Medical Professional Liability - Occurrence

**N O N E**

Schedule P - Part 2F - Section 2 - Medical Professional Liability - Claims-Made

**N O N E**

Schedule P - Part 2G - Special Liability (Ocean Marine, Aircraft (all perils), Boiler and Machinery)

**N O N E**

Schedule P - Part 2H - Section 1 - Other Liability - Occurrence

**N O N E**

Schedule P - Part 2H - Section 2- Other Liability - Claims-Made

**N O N E**

Schedule P - Part 2I - Special Property

**N O N E**

Schedule P - Part 2J - Auto Physical Damage

**N O N E**

Schedule P - Part 2K - Fidelity/Surety

**N O N E**

Schedule P - Part 2L - Other (Including Credit, Accident and Health)

**N O N E**

Schedule P - Part 2M - International

**N O N E**

Schedule P - Part 2N - Reinsurance - Nonproportional Assumed Property

**N O N E**

Schedule P - Part 2O - Reinsurance - Nonproportional Assumed Liability

**N O N E**

Schedule P - Part 2P - Reinsurance - Nonproportional Assumed Financial Lines

**N O N E**

Schedule P - Part 2R - Section 1 - Products Liability - Occurrence

**N O N E**

Schedule P - Part 2R - Section 2 - Products Liability - Claims-Made

**N O N E**

Schedule P - Part 2S - Financial Guaranty/Mortgage Guaranty

**N O N E**

Schedule P - Part 2T - Warranty

**N O N E**

Schedule P - Part 3A - Homeowners/Farmowners

**N O N E**

Schedule P - Part 3B - Private Passenger Auto Liability/Medical

**N O N E**

Schedule P - Part 3C - Commercial Auto/Truck Liability/Medical

**N O N E**

Schedule P - Part 3D - Workers' Compensation (Excluding Excess Workers' Compensation)

**N O N E**

Schedule P - Part 3E - Commercial Multiple Peril

**N O N E**

Schedule P - Part 3F - Section 1 - Medical Professional Liability - Occurrence

**N O N E**

Schedule P - Part 3F - Section 2 - Medical Professional Liability - Claims-Made

**N O N E**

Schedule P - Part 3G - Special Liability

**N O N E**

Schedule P - Part 3H - Section 1 - Other Liability - Occurrence

**N O N E**

Schedule P - Part 3H - Section 2 - Other Liability - Claims-Made

**N O N E**

Schedule P - Part 3I - Special Property

**N O N E**

Schedule P - Part 3J - Auto Physical Damage

**N O N E**



Schedule P - Part 3K - Fidelity/Surety

**N O N E**

Schedule P - Part 3L - Other (Including Credit, Accident and Health)

**N O N E**

Schedule P - Part 3M - International

**N O N E**

Schedule P - Part 3N - Reinsurance - Nonproportional Assumed Property

**N O N E**

Schedule P - Part 3O - Reinsurance - Nonproportional Assumed Liability

**N O N E**

Schedule P - Part 3P - Reinsurance - Nonproportional Assumed Financial Lines

**N O N E**

Schedule P - Part 3R - Section 1 - Product Liability - Occurrence

**N O N E**

Schedule P - Part 3R - Section 2 - Product Liability - Claims-Made

**N O N E**

Schedule P - Part 3S - Financial Guaranty/Mortgage Guaranty

**N O N E**

Schedule P - Part 3T - Warranty

**N O N E**

Schedule P - Part 4A - Homeowners/Farmowners

**N O N E**

Schedule P - Part 4B - Private Passenger Auto Liability/Medical

**N O N E**

Schedule P - Part 4C - Commercial Auto/Truck Liability/Medical

**N O N E**

Schedule P - Part 4D - Workers' Compensation (Excluding Excess Workers' Compensation)

**N O N E**

Schedule P - Part 4E - Commercial Multiple Peril

**N O N E**

Schedule P - Part 4F - Section 1 - Medical Professional Liability - Occurrence

**N O N E**

Schedule P - Part 4F - Section 2 - Medical Professional Liability - Claims-Made

**N O N E**

Schedule P - Part 4G - Special Liability

**N O N E**

Schedule P - Part 4H - Section 1 - Other Liability - Occurrence

**N O N E**

Schedule P - Part 4H - Section 2 - Other Liability - Claims-Made

**N O N E**

Schedule P - Part 4I - Special Property

**N O N E**

Schedule P - Part 4J - Auto Physical Damage

**N O N E**

Schedule P - Part 4K - Fidelity/Surety

**N O N E**

Schedule P - Part 4L - Other (Including Credit, Accident and Health)

**N O N E**

Schedule P - Part 4M - International

**N O N E**

Schedule P - Part 4N - Reinsurance - Nonproportional Assumed Property

**N O N E**

Schedule P - Part 4O - Reinsurance - Nonproportional Assumed Liability

**N O N E**

Schedule P - Part 4P - Reinsurance - Nonproportional Assumed Financial Lines

**N O N E**

Schedule P - Part 4R - Section 1 - Products Liability - Occurrence

**N O N E**

Schedule P - Part 4R - Section 2 - Products Liability - Claims-Made

**N O N E**

Schedule P - Part 4S - Financial Guaranty/Mortgage Guaranty

**N O N E**

Schedule P - Part 4T - Warranty

**N O N E**

Schedule P - Part 5A - Homeowners/Farmowners - Section 1

**N O N E**

Schedule P - Part 5A - Homeowners/Farmowners - Section 2

**N O N E**

Schedule P - Part 5A - Homeowners/Farmowners - Section 3

**N O N E**

Schedule P - Part 5B - Private Passenger Auto Liability/Medical - Section 1

**N O N E**

Schedule P - Part 5B - Private Passenger Auto Liability/Medical - Section 2

**N O N E**

Schedule P - Part 5B - Private Passenger Auto Liability/Medical - Section 3

**N O N E**

Schedule P - Part 5C - Commercial Auto/Truck Liability/Medical - Section 1

**N O N E**

Schedule P - Part 5C - Commercial Auto/Truck Liability/Medical - Section 2

**N O N E**

Schedule P - Part 5C - Commercial Auto/Truck Liability/Medical - Section 3

**N O N E**

Schedule P-Part 5D-Workers' Compensation (Excluding Excess Workers' Compensation)-Section 1

**N O N E**

Schedule P-Part 5D-Workers' Compensation (Excluding Excess Workers' Compensation)-Section 2  
**N O N E**

Schedule P-Part 5D-Workers' Compensation (Excluding Excess Workers' Compensation)-Section 3  
**N O N E**

Schedule P - Part 5E - Commercial Multiple Peril - Section 1  
**N O N E**

Schedule P - Part 5E - Commercial Multiple Peril - Section 2  
**N O N E**

Schedule P - Part 5E - Commercial Multiple Peril - Section 3  
**N O N E**

Schedule P - Part 5F - Medical Professional Liability - Occurrence - Section 1A  
**N O N E**

Schedule P - Part 5F - Medical Professional Liability - Occurrence - Section 2A  
**N O N E**

Schedule P - Part 5F - Medical Professional Liability - Occurrence - Section 3A  
**N O N E**

Schedule P - Part 5F - Medical Professional Liability - Claims-Made - Section 1B  
**N O N E**

Schedule P - Part 5F - Medical Professional Liability - Claims-Made - Section 2B  
**N O N E**

Schedule P - Part 5F - Medical Professional Liability - Claims-Made - Section 3B  
**N O N E**

Schedule P - Part 5H - Other Liability - Occurrence - Section 1A  
**N O N E**

Schedule P - Part 5H - Other Liability - Occurrence - Section 2A  
**N O N E**

Schedule P - Part 5H - Other Liability - Occurrence - Section 3A  
**N O N E**

Schedule P - Part 5H - Other Liability - Claims-Made - Section 1B

**N O N E**

Schedule P - Part 5H - Other Liability - Claims-Made - Section 2B

**N O N E**

Schedule P - Part 5H - Other Liability - Claims-Made - Section 3B

**N O N E**

Schedule P - Part 5R - Products Liability - Occurrence - Section 1A

**N O N E**

Schedule P - Part 5R - Products Liability - Occurrence - Section 2A

**N O N E**

Schedule P - Part 5R - Products Liability - Occurrence - Section 3A

**N O N E**

Schedule P - Part 5R - Products Liability - Claims-Made - Section 1B

**N O N E**

Schedule P - Part 5R - Products Liability - Claims-Made - Section 2B

**N O N E**

Schedule P - Part 5R - Products Liability - Claims-Made - Section 3B

**N O N E**

Schedule P - Part 5T - Warranty - Section 1

**N O N E**

Schedule P - Part 5T - Warranty - Section 2

**N O N E**

Schedule P - Part 5T - Warranty - Section 3

**N O N E**

Schedule P - Part 6C - Commercial Auto/Truck Liability/Medical - Section 1

**N O N E**

Schedule P - Part 6C - Commercial Auto/Truck Liability/Medical - Section 2

**N O N E**

Schedule P-Part 6D-Workers' Compensation (Excluding Excess Workers' Compensation)-Section 1  
**N O N E**

Schedule P-Part 6D-Workers' Compensation (Excluding Excess Workers' Compensation)-Section 2  
**N O N E**

Schedule P - Part 6E - Commercial Multiple Peril - Section 1  
**N O N E**

Schedule P - Part 6E - Commercial Multiple Peril - Section 2  
**N O N E**

Schedule P - Part 6H - Other Liability - Occurrence - Section 1A  
**N O N E**

Schedule P - Part 6H - Other Liability - Occurrence - Section 2A  
**N O N E**

Schedule P - Part 6H - Other Liability - Claims-Made - Section 1B  
**N O N E**

Schedule P - Part 6H - Other Liability - Claims-Made - Section 2B  
**N O N E**

Schedule P - Part 6M - International - Section 1  
**N O N E**

Schedule P - Part 6M - International - Section 2  
**N O N E**

Schedule P - Part 6N- Reinsurance A - Nonproportional Assumed Property - Section 1  
**N O N E**

Schedule P - Part 6N- Reinsurance A - Nonproportional Assumed Property - Section 2  
**N O N E**

Schedule P - Part 6O - Reinsurance B - Nonproportional Liability - Section 1  
**N O N E**

Schedule P - Part 6O - Reinsurance B - Nonproportional Assumed Liability - Section 2  
**N O N E**

Schedule P - Part 6R - Products Liability - Occurrence - Section 1A

**N O N E**

Schedule P - Part 6R - Products Liability - Occurrence - Section 2A

**N O N E**

Schedule P - Part 6R - Products Liability - Claims-Made - Section 1B

**N O N E**

Schedule P - Part 6R - Products Liability - Claims-Made - Section 2B

**N O N E**

Schedule P - Part 7A - Section 1 - Primary Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7A - Section 2 - Primary Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7A - Section 3 - Primary Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7A - Section 4 - Primary Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7A - Section 5 - Primary Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7B - Section 1 - Reinsurance Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7B - Section 2 - Reinsurance Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7B - Section 3 - Reinsurance Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7B - Section 4 - Reinsurance Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7B - Section 5 - Reinsurance Loss Sensitive Contracts

**N O N E**

Schedule P - Part 7B - Section 6 - Reinsurance Loss Sensitive Contracts  
**N O N E**

Schedule P - Part 7B - Section 7 - Reinsurance Loss Sensitive Contracts  
**N O N E**



ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

SCHEDULE P INTERROGATORIES

1. The following questions relate to yet-to-be-issued Extended Reporting Endorsements (EREs) arising from Death, Disability, or Retirement (DDR) provisions in Medical Professional Liability Claims Made insurance policies. EREs provided for reasons other than DDR are not to be included.
- 1.1 Does the company issue Medical Professional Liability Claims Made insurance policies that provide tail (also known as an extended reporting endorsement, or “ERE”) benefits in the event of Death, Disability, or Retirement (DDR) at a reduced charge or at no additional cost? ..... Yes [ ] No [ X ]  
If the answer to question 1.1 is “no”, leave the following questions blank. If the answer to question 1.1 is “yes”, please answer the following questions:
- 1.2 What is the total amount of the reserve for that provision (DDR Reserve), as reported, explicitly or not, elsewhere in this statement (in dollars)? .....\$ .....
- 1.3 Does the company report any DDR reserve as Unearned Premium Reserve per SSAP #65? ..... Yes [ ] No [ X ]
- 1.4 Does the company report any DDR reserve as loss or loss adjustment expense reserve? ..... Yes [ ] No [ X ]
- 1.5 If the company reports DDR reserve as Unearned Premium Reserve, does that amount match the figure on the Underwriting and Investment Exhibit, Part 1A - Recapitulation of all Premiums (Page 7) Column 2, Lines 11.1 plus 11.2? ..... Yes [ ] No [ ] N/A [ X ]
- 1.6 If the company reports DDR reserve as loss or loss adjustment expense reserve, please complete the following table corresponding to where these reserves are reported in Schedule P:

| Years in Which Premiums Were Earned and Losses Were Incurred |             | DDR Reserve Included in<br>Schedule P, Part 1F, Medical Professional Liability<br>Column 24: Total Net Losses and Expenses Unpaid |                             |
|--------------------------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                                                              |             | 1<br>Section 1: Occurrence                                                                                                        | 2<br>Section 2: Claims-Made |
| 1.601                                                        | Prior ..... |                                                                                                                                   |                             |
| 1.602                                                        | 2014 .....  |                                                                                                                                   |                             |
| 1.603                                                        | 2015 .....  |                                                                                                                                   |                             |
| 1.604                                                        | 2016 .....  |                                                                                                                                   |                             |
| 1.605                                                        | 2017 .....  |                                                                                                                                   |                             |
| 1.606                                                        | 2018 .....  |                                                                                                                                   |                             |
| 1.607                                                        | 2019 .....  |                                                                                                                                   |                             |
| 1.608                                                        | 2020.....   |                                                                                                                                   |                             |
| 1.609                                                        | 2021.....   |                                                                                                                                   |                             |
| 1.610                                                        | 2022.....   |                                                                                                                                   |                             |
| 1.611                                                        | 2023.....   |                                                                                                                                   |                             |
| 1.612                                                        | Totals      | 0                                                                                                                                 | 0                           |

2. The definition of allocated loss adjustment expenses (ALAE) and, therefore, unallocated loss adjustment expenses (ULAE) was changed effective January 1, 1998. This change in definition applies to both paid and unpaid expenses. Are these expenses (now reported as “Defense and Cost Containment” and “Adjusting and Other” ) reported in compliance with these definitions in this statement? ..... Yes [ X ] No [ ]
3. The Adjusting and Other expense payments and reserves should be allocated to the years in which the losses were incurred based on the number of claims reported, closed and outstanding in those years. When allocating Adjusting and Other expense between companies in a group or a pool, the Adjusting and Other expense should be allocated in the same percentage used for the loss amounts and the claim counts. For reinsurers, Adjusting and Other expense assumed should be reported according to the reinsurance contract. For Adjusting and Other expense incurred by reinsurers, or in those situations where suitable claim count information is not available, Adjusting and Other expense should be allocated by a reasonable method determined by the company and described in Interrogatory 7, below. Are they so reported in this Statement? ..... Yes [ X ] No [ ]
4. Do any lines in Schedule P include reserves that are reported gross of any discount to present value of future payments, and that are reported net of such discounts on Page 10? ..... Yes [ ] No [ X ]
- If yes, proper disclosure must be made in the Notes to Financial Statements, as specified in the Instructions. Also, the discounts must be reported in Schedule P - Part 1, Columns 32 and 33. Schedule P must be completed gross of non-tabular discounting. Work papers relating to discount calculations must be available for examination upon request.  
Discounting is allowed only if expressly permitted by the state insurance department to which this Annual Statement is being filed.
5. What were the net premiums in force at the end of the year for:  
(in thousands of dollars)

5.1 Fidelity .....0

5.2 Surety .....
6. Claim count information is reported per claim or per claimant (Indicate which) ..... per claim.....  
If not the same in all years, explain in Interrogatory 7.
- 7.1 The information provided in Schedule P will be used by many persons to estimate the adequacy of the current loss and expense reserves, among other things. Are there any especially significant events, coverage, retention or accounting changes that have occurred that must be considered when making such analyses? ..... Yes [ ] No [ X ]
- 7.2 (An extended statement may be attached.)  
.....

SCHEDULE T - PART 2  
INTERSTATE COMPACT - EXHIBIT OF PREMIUMS WRITTEN

Allocated by States and Territories

|              |                                |     | Direct Business Only           |                                     |                                             |                                          |
|--------------|--------------------------------|-----|--------------------------------|-------------------------------------|---------------------------------------------|------------------------------------------|
|              |                                |     | 1                              | 2                                   | 3                                           | 4                                        |
| States, Etc. |                                |     | Life<br>(Group and Individual) | Annuities<br>(Group and Individual) | Disability Income<br>(Group and Individual) | Long-Term Care<br>(Group and Individual) |
|              |                                |     | 5                              |                                     |                                             | 6                                        |
|              |                                |     | Deposit-Type Contracts         |                                     |                                             | Totals                                   |
| 1.           | Alabama .....                  | AL  |                                |                                     |                                             |                                          |
| 2.           | Alaska .....                   | AK  |                                |                                     |                                             |                                          |
| 3.           | Arizona .....                  | AZ  |                                |                                     |                                             |                                          |
| 4.           | Arkansas .....                 | AR  |                                |                                     |                                             |                                          |
| 5.           | California .....               | CA  |                                |                                     |                                             |                                          |
| 6.           | Colorado .....                 | CO  |                                |                                     |                                             |                                          |
| 7.           | Connecticut .....              | CT  |                                |                                     |                                             |                                          |
| 8.           | Delaware .....                 | DE  |                                |                                     |                                             |                                          |
| 9.           | District of Columbia .....     | DC  |                                |                                     |                                             |                                          |
| 10.          | Florida .....                  | FL  |                                |                                     |                                             |                                          |
| 11.          | Georgia .....                  | GA  |                                |                                     |                                             |                                          |
| 12.          | Hawaii .....                   | HI  |                                |                                     |                                             |                                          |
| 13.          | Idaho .....                    | ID  |                                |                                     |                                             |                                          |
| 14.          | Illinois .....                 | IL  |                                |                                     |                                             |                                          |
| 15.          | Indiana .....                  | IN  |                                |                                     |                                             |                                          |
| 16.          | Iowa .....                     | IA  |                                |                                     |                                             |                                          |
| 17.          | Kansas .....                   | KS  |                                |                                     |                                             |                                          |
| 18.          | Kentucky .....                 | KY  |                                |                                     |                                             |                                          |
| 19.          | Louisiana .....                | LA  |                                |                                     |                                             |                                          |
| 20.          | Maine .....                    | ME  |                                |                                     |                                             |                                          |
| 21.          | Maryland .....                 | MD  |                                |                                     |                                             |                                          |
| 22.          | Massachusetts .....            | MA  |                                |                                     |                                             |                                          |
| 23.          | Michigan .....                 | MI  |                                |                                     |                                             |                                          |
| 24.          | Minnesota .....                | MN  |                                |                                     |                                             |                                          |
| 25.          | Mississippi .....              | MS  |                                |                                     |                                             |                                          |
| 26.          | Missouri .....                 | MO  |                                |                                     |                                             |                                          |
| 27.          | Montana .....                  | MT  |                                |                                     |                                             |                                          |
| 28.          | Nebraska .....                 | NE  |                                |                                     |                                             |                                          |
| 29.          | Nevada .....                   | NV  |                                |                                     |                                             |                                          |
| 30.          | New Hampshire .....            | NH  |                                |                                     |                                             |                                          |
| 31.          | New Jersey .....               | NJ  |                                |                                     |                                             |                                          |
| 32.          | New Mexico .....               | NM  |                                |                                     |                                             |                                          |
| 33.          | New York .....                 | NY  |                                |                                     |                                             |                                          |
| 34.          | North Carolina .....           | NC  |                                |                                     |                                             |                                          |
| 35.          | North Dakota .....             | ND  |                                |                                     |                                             |                                          |
| 36.          | Ohio .....                     | OH  |                                |                                     |                                             |                                          |
| 37.          | Oklahoma .....                 | OK  |                                |                                     |                                             |                                          |
| 38.          | Oregon .....                   | OR  |                                |                                     |                                             |                                          |
| 39.          | Pennsylvania .....             | PA  |                                |                                     |                                             |                                          |
| 40.          | Rhode Island .....             | RI  |                                |                                     |                                             |                                          |
| 41.          | South Carolina .....           | SC  |                                |                                     |                                             |                                          |
| 42.          | South Dakota .....             | SD  |                                |                                     |                                             |                                          |
| 43.          | Tennessee .....                | TN  |                                |                                     |                                             |                                          |
| 44.          | Texas .....                    | TX  |                                |                                     |                                             |                                          |
| 45.          | Utah .....                     | UT  |                                |                                     |                                             |                                          |
| 46.          | Vermont .....                  | VT  |                                |                                     |                                             |                                          |
| 47.          | Virginia .....                 | VA  |                                |                                     |                                             |                                          |
| 48.          | Washington .....               | WA  |                                |                                     |                                             |                                          |
| 49.          | West Virginia .....            | WV  |                                |                                     |                                             |                                          |
| 50.          | Wisconsin .....                | WI  |                                |                                     |                                             |                                          |
| 51.          | Wyoming .....                  | WY  |                                |                                     |                                             |                                          |
| 52.          | American Samoa .....           | AS  |                                |                                     |                                             |                                          |
| 53.          | Guam .....                     | GU  |                                |                                     |                                             |                                          |
| 54.          | Puerto Rico .....              | PR  |                                |                                     |                                             |                                          |
| 55.          | U.S. Virgin Islands .....      | VI  |                                |                                     |                                             |                                          |
| 56.          | Northern Mariana Islands ..... | MP  |                                |                                     |                                             |                                          |
| 57.          | Canada .....                   | CAN |                                |                                     |                                             |                                          |
| 58.          | Aggregate Other Alien .....    | OT  |                                |                                     |                                             |                                          |
| 59.          | Total                          |     |                                |                                     |                                             |                                          |

NONE

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

SCHEDULE Y  
PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

| 1          | 2                             | 3                 | 4                                      | 5            | 6   | 7                                                                      | 8                                             | 9                     | 10                                | 11                                             | 12                                                                                 | 13                                           | 14                                         | 15                                   | 16 |
|------------|-------------------------------|-------------------|----------------------------------------|--------------|-----|------------------------------------------------------------------------|-----------------------------------------------|-----------------------|-----------------------------------|------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------|----|
| Group Code | Group Name                    | NAIC Company Code | ID Number                              | Federal RSSD | CIK | Name of Securities Exchange if Publicly Traded (U.S. or International) | Names of Parent, Subsidiaries Or Affiliates   | Domi-ciliary Location | Relation-ship to Reporting Entity | Directly Controlled by (Name of Entity/Person) | Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other) | If Control is Owner-ship Provide Percen-tage | Ultimate Controlling Entity(ies)/Person(s) | Is an SCA Filing Re-quired? (Yes/No) | *  |
|            |                               |                   |                                        |              |     |                                                                        | Broad Street Brokerage Insurance Agency, LLC  |                       |                                   |                                                |                                                                                    |                                              |                                            |                                      |    |
| 0291       | Encova Mutual Insurance Group | 10204             | 31-1783451<br>62-1590861<br>42-1496478 |              |     |                                                                        | Consumers Insurance USA, Inc.                 | OH                    | NIA                               | Encova Life Insurance Company                  | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 31577             | 42-1019089                             |              |     |                                                                        | IMARC, LLC                                    | IA                    | NIA                               | Motorists Mutual Insurance Company             | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 14338             | 42-0333120                             |              |     |                                                                        | Iowa American Insurance Company               | OH                    | RE                                | Iowa Mutual Insurance Company                  | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | Iowa Mutual Insurance Company                 | OH                    | UDP                               | Encova Holdings, Inc.                          | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | Encova Insurance Agency, Inc.                 | MN                    | NIA                               | Motorists Commercial Mutual Insurance Company  | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 40932             | 31-1022150                             |              |     |                                                                        | MICO Insurance Company                        | OH                    | IA                                | Motorists Mutual Insurance Company             | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 13331             | 41-0299900                             |              |     |                                                                        | Motorists Commercial Mutual Insurance Company | OH                    | IA                                | Motorists Mutual Insurance Company             | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 66311             | 31-0717055                             |              |     |                                                                        | Encova Life Insurance Company                 | OH                    | IA                                | Motorists Commercial Mutual Insurance Company  | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 14621             | 31-4259550                             |              |     |                                                                        | Motorists Mutual Insurance Company            | OH                    | IA                                | Encova Holdings, Inc.                          | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 23175             | 31-0851906<br>02-0178290               |              |     |                                                                        | Encova Service Corporation                    | OH                    | NIA                               | Motorists Mutual Insurance Company             | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 19950             | 39-0739760                             |              |     |                                                                        | Phenix Mutual Fire Insurance Company          | OH                    | IA                                | Encova Holdings, Inc.                          | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | Wilson Mutual Insurance Company               | OH                    | IA                                | Encova Holdings, Inc.                          | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | Encova Realty, LLC                            | OH                    | NIA                               | Motorists Mutual Insurance Company             | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 12372             | 31-1712343<br>20-2394166               |              |     |                                                                        | Encova Foundation of Ohio                     | OH                    | NIA                               | Motorists Mutual Insurance Company             | Board                                                                              |                                              | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 15137             | 46-1783383                             |              |     |                                                                        | BrickStreet Mutual Insurance Company          | WV                    | IA                                | Encova Holdings, Inc.                          | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 13045             | 26-0818900                             |              |     |                                                                        | PinnaclePoint Insurance Company               | WV                    | IA                                | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 15136             | 46-1795752                             |              |     |                                                                        | NorthStone Insurance Company                  | WV                    | IA                                | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
| 0291       | Encova Mutual Insurance Group | 13016             | 87-0807723                             |              |     |                                                                        | SummitPoint Insurance Company                 | WV                    | IA                                | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | AlleghenyPoint Insurance Company              | WV                    | IA                                | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | Wolf Road Realty, LLC                         | IL                    | NIA                               | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | Encova Foundation of West Virginia, Inc       | WV                    | NIA                               | BrickStreet Mutual Insurance Company           | Board                                                                              |                                              | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | STCE HTC Federal Investor, LLC                | GA                    | NIA                               | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 99.990                                       | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | MPC Brickstreet 2017 Historic Fund, LLC       | GA                    | NIA                               | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 99.990                                       | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | MPC Brickstreet 2018 Historic Fund, LLC       | GA                    | NIA                               | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 99.990                                       | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | MPC Brickstreet 2019 Historic Fund, LLC       | GA                    | NIA                               | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 99.990                                       | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | MPC Brickstreet 2022 Historic Fund, LLC       | GA                    | NIA                               | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 99.990                                       | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | IGS ESG I, LLC                                | OH                    | NIA                               | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 50.000                                       | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | Encova Insurance Service Center, LLC          | OH                    | NIA                               | Motorists Mutual Insurance Company             | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | Encova Holdings, Inc.                         | OH                    | UIP                               | Encova Mutual Insurance Group, Inc.            | Ownership                                                                          | 100.000                                      | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | Encova Mutual Insurance Group, Inc.           | OH                    | UIP                               |                                                | Ownership                                                                          | 100.000                                      |                                            |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | MPC Fed 2022 Energy Fund II, LLC              | GA                    | NIA                               | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 99.990                                       | Encova Mutual Insurance Group, Inc.        |                                      |    |
|            |                               |                   |                                        |              |     |                                                                        | MPC Brickstreet 2023 Historic Fund, LLC       | GA                    | NIA                               | BrickStreet Mutual Insurance Company           | Ownership                                                                          | 99.990                                       | Encova Mutual Insurance Group, Inc.        | NO                                   |    |

|          |             |
|----------|-------------|
| Asterisk | Explanation |
|          |             |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

SCHEDULE Y

PART 2 - SUMMARY OF INSURER’S TRANSACTIONS WITH ANY AFFILIATES

| 1                       | 2                | 3                                                           | 4                        | 5                        | 6                                                                                                                   | 7                                                                                                                                       | 8                                                 | 9                                                                         | 10    | 11                                                                                           | 12            | 13                                                                                                  |
|-------------------------|------------------|-------------------------------------------------------------|--------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------|-------|----------------------------------------------------------------------------------------------|---------------|-----------------------------------------------------------------------------------------------------|
| NAIC<br>Company<br>Code | ID<br>Number     | Names of Insurers and Parent,<br>Subsidiaries or Affiliates | Shareholder<br>Dividends | Capital<br>Contributions | Purchases, Sales<br>or Exchanges of<br>Loans, Securities,<br>Real Estate,<br>Mortgage Loans or<br>Other Investments | Income/<br>(Disbursements)<br>Incurred in<br>Connection with<br>Guarantees or<br>Undertakings for<br>the Benefit of any<br>Affiliate(s) | Management<br>Agreements and<br>Service Contracts | Income/<br>(Disbursements)<br>Incurred Under<br>Reinsurance<br>Agreements | *     | Any Other Material<br>Activity Not in the<br>Ordinary Course of<br>the Insurer's<br>Business | Totals        | Reinsurance<br>Recoverable/<br>(Payable) on<br>Losses and/or<br>Reserve Credit<br>Taken/(Liability) |
| .....                   | 41-1563134 ..... | Encova Insurance Agency, Inc. ....                          | .....                    | 637,568                  | .....                                                                                                               | .....                                                                                                                                   | 600,942                                           | .....                                                                     | ..... | .....                                                                                        | 1,238,510     | .....                                                                                               |
| 13331 .....             | 41-0299900 ..... | Motorists Commercial Mutual Insurance Co. ....              | 25,500,000               | 98,566                   | .....                                                                                                               | .....                                                                                                                                   | 113,572,818                                       | .....                                                                     | *     | .....                                                                                        | 139,171,384   | .....                                                                                               |
| .....                   | 31-1783451 ..... | Broad Street Brokerage Ins. Agency, LLC ...                 | .....                    | (1,812)                  | .....                                                                                                               | .....                                                                                                                                   | 65,241                                            | .....                                                                     | ..... | .....                                                                                        | 63,429        | .....                                                                                               |
| 10204 .....             | 62-1590891 ..... | Consumers Insurance USA, Inc. ....                          | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 405,062                                           | .....                                                                     | *     | .....                                                                                        | 405,062       | .....                                                                                               |
| .....                   | 42-1496478 ..... | IMARC, LLC .....                                            | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | .....                                             | .....                                                                     | ..... | .....                                                                                        | 0             | .....                                                                                               |
| 31577 .....             | 42-1019089 ..... | Iowa American Insurance Company .....                       | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | (4,347)                                           | .....                                                                     | *     | .....                                                                                        | (4,347)       | .....                                                                                               |
| 14338 .....             | 42-0333120 ..... | Iowa Mutual Insurance Company .....                         | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 2,731,248                                         | .....                                                                     | *     | .....                                                                                        | 2,731,248     | .....                                                                                               |
| 40932 .....             | 31-1022150 ..... | MICO Insurance Company .....                                | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 17,809,543                                        | .....                                                                     | *     | .....                                                                                        | 17,809,543    | .....                                                                                               |
| 66311 .....             | 31-0717055 ..... | Encova Life Insurance Company .....                         | (25,500,000)             | 1,515,249                | .....                                                                                                               | .....                                                                                                                                   | 2,685,876                                         | .....                                                                     | ..... | .....                                                                                        | (21,298,875)  | .....                                                                                               |
| 14621 .....             | 31-4259550 ..... | Motorists Mutual Insurance Company .....                    | .....                    | (2,366,057)              | .....                                                                                                               | .....                                                                                                                                   | (277,421,711)                                     | .....                                                                     | *     | 6,081,483                                                                                    | (273,706,285) | .....                                                                                               |
| .....                   | 31-0851906 ..... | Encova Service Corporation .....                            | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | .....                                             | .....                                                                     | ..... | 3,760,884                                                                                    | 3,760,884     | .....                                                                                               |
| 23175 .....             | 02-0178290 ..... | Phenix Mutual Fire Insurance Company .....                  | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | (1,838)                                           | .....                                                                     | *     | .....                                                                                        | (1,838)       | .....                                                                                               |
| 19950 .....             | 39-0739760 ..... | Wilson Mutual Insurance Company .....                       | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 3,334,985                                         | .....                                                                     | *     | .....                                                                                        | 3,334,985     | .....                                                                                               |
| .....                   | 81-4951462 ..... | Encova Realty, LLC .....                                    | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 2,815                                             | .....                                                                     | ..... | (9,842,367)                                                                                  | (9,839,552)   | .....                                                                                               |
| 12372 .....             | 20-2394166 ..... | BrickStreet Mutual Insurance Company .....                  | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 27,669,722                                        | .....                                                                     | *     | .....                                                                                        | 27,669,722    | .....                                                                                               |
| 15136 .....             | 46-1795752 ..... | SummitPoint Insurance Company .....                         | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 14,859,311                                        | .....                                                                     | *     | .....                                                                                        | 14,859,311    | .....                                                                                               |
| 15137 .....             | 46-1783383 ..... | PinnaclePoint Insurance Company .....                       | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 49,473,879                                        | .....                                                                     | *     | .....                                                                                        | 49,473,879    | .....                                                                                               |
| 13045 .....             | 26-0818900 ..... | NorthStone Insurance Company .....                          | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 32,639,405                                        | .....                                                                     | *     | .....                                                                                        | 32,639,405    | .....                                                                                               |
| 13016 .....             | 87-0807723 ..... | AlleghenyPoint Insurance Company .....                      | .....                    | .....                    | .....                                                                                                               | .....                                                                                                                                   | 11,566,597                                        | .....                                                                     | *     | .....                                                                                        | 11,566,597    | .....                                                                                               |
| .....                   | 86-1546423 ..... | Encova Insurance Service Center .....                       | .....                    | 116,486                  | .....                                                                                                               | .....                                                                                                                                   | 10,452                                            | .....                                                                     | ..... | .....                                                                                        | 126,938       | .....                                                                                               |
| 9999999 Control Totals  |                  |                                                             | 0                        | 0                        | 0                                                                                                                   | 0                                                                                                                                       | 0                                                 | 0                                                                         | XXX   | 0                                                                                            | 0             | 0                                                                                                   |

Pooling Percentage Information

| NAIC Code..... | Company Name                                  | Pooling % |
|----------------|-----------------------------------------------|-----------|
| 12372.....     | Brickstreet Mutual Insurance Company          | 48.2%     |
| 14621.....     | Motorists Mutual Insurance Company            | 24.1%     |
| 13331.....     | Motorists Commerical Mutual Insurance Company | 13.4%     |
| 10204.....     | Consumers Insurance USA, Inc.                 | 1.9%      |
| 14338.....     | Iowa Mutual Insurance Company                 | 1.9%      |
| 40932.....     | MICO Insurance Company                        | 1.7%      |
| 15136.....     | Summitpoint Insurance Company                 | 1.7%      |
| 15137.....     | Pinncalepoint Insurance Company               | 1.7%      |
| 23175.....     | Phenix Mutual Fire Insurance Company          | 1.4%      |
| 13016.....     | Alleghenypoint Insurance Company              | 1.4%      |
| 19950.....     | Wilson Mutual Insurance Company               | 1.3%      |
| 13045.....     | Northstone Insurance Company                  | 1.3%      |
| 31577.....     | Iowa American Insurance Company               | 0.0%      |

## ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

## SCHEDULE Y

**PART 3 - ULTIMATE CONTROLLING PARTY AND LISTING OF OTHER U.S. INSURANCE GROUPS OR ENTITIES UNDER THAT ULTIMATE CONTROLLING PARTY'S CONTROL**

[illegible]

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

REQUIRED FILINGS

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of **WAIVED** to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter **SEE EXPLANATION** and provide an explanation following the interrogatory questions.

|              |                                                                                                                                  | Responses |
|--------------|----------------------------------------------------------------------------------------------------------------------------------|-----------|
| MARCH FILING |                                                                                                                                  |           |
| 1.           | Will an actuarial opinion be filed by March 1? .....                                                                             | YES       |
| 2.           | Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? .....                                 | YES       |
| 3.           | Will the confidential Risk-based Capital Report be filed with the NAIC by March 1?.....                                          | YES       |
| 4.           | Will the confidential Risk-based Capital Report be filed with the state of domicile, if required by March 1?.....                | YES       |
| APRIL FILING |                                                                                                                                  |           |
| 5.           | Will the Insurance Expense Exhibit be filed with the state of domicile and the NAIC by April 1? .....                            | YES       |
| 6.           | Will Management’s Discussion and Analysis be filed by April 1? .....                                                             | YES       |
| 7.           | Will the Supplemental Investment Risk Interrogatories be filed by April 1? .....                                                 | YES       |
| MAY FILING   |                                                                                                                                  |           |
| 8.           | Will this company be included in a combined annual statement which is filed with the NAIC by May 1? .....                        | YES       |
| JUNE FILING  |                                                                                                                                  |           |
| 9.           | Will an audited financial report be filed by June 1? .....                                                                       | YES       |
| 10.          | Will Accountant's Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1? ..... | YES       |

SUPPLEMENTAL FILINGS

The following supplemental reports are required to be filed as part of your annual statement filing **if your company is engaged in the type of business covered by the supplement. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below.** If the supplement is required of your company but is not being filed for whatever reason enter **SEE EXPLANATION** and provide an explanation following the interrogatory questions.

|               |                                                                                                                                                                                                        |                                                                                      |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| MARCH FILING  |                                                                                                                                                                                                        |                                                                                      |
| 11.           | Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? .....                                                                                           | NO                                                                                   |
| 12.           | Will the Financial Guaranty Insurance Exhibit be filed by March 1?.....                                                                                                                                | NO                                                                                   |
| 13.           | Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1?.....                                                                            | NO                                                                                   |
| 14.           | Will Supplement A to Schedule T (Medical Professional Liability Supplement) be filed by March 1? .....                                                                                                 | NO                                                                                   |
| 15.           | Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC by March 1? .....                                                                                                 | NO                                                                                   |
| 16.           | Will the Premiums Attributed to Protected Cells Exhibit be filed by March 1? .....                                                                                                                     | NO                                                                                   |
| 17.           | Will the Reinsurance Summary Supplemental Filing for General Interrogatory 9 be filed with the state of domicile and the NAIC by March 1? ...                                                          | NO                                                                                   |
| 18.           | Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1?.....                                                                                         | NO                                                                                   |
| 19.           | Will the confidential Actuarial Opinion Summary be filed with the state of domicile, if required, by March 15 (or the date otherwise specified)?..                                                     | YES                                                                                  |
| 20.           | Will the Reinsurance Attestation Supplement be filed with the state of domicile and the NAIC by March 1? .....                                                                                         | YES                                                                                  |
| 21.           | Will the Exceptions to the Reinsurance Attestation Supplement be filed with the state of domicile by March 1? .....                                                                                    | NO                                                                                   |
| 22.           | Will the Bail Bond Supplement be filed with the state of domicile and the NAIC by March 1? .....                                                                                                       | NO                                                                                   |
| 23.           | Will the Director and Officer Insurance Coverage Supplement be filed with the state of domicile and the NAIC by March 1? .....                                                                         | NO                                                                                   |
| 24.           | Will an approval from the reporting entity’s state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? ..... | NO                                                                                   |
| 25.           | Will an approval from the reporting entity’s state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? .....       | NO                                                                                   |
| 26.           | Will an approval from the reporting entity’s state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1?.....                      | NO                                                                                   |
| 27.           | Will the Supplemental Schedule for Reinsurance Counterparty Reporting Exception - Asbestos and Pollution Contracts be filed with the state of domicile and the NAIC by March 1?.....                   | NO                                                                                   |
| 28.           | Will the Exhibit of Other Liabilities by Lines of Business be filed with the state of domicile and the NAIC by March 1?.....                                                                           | YES                                                                                  |
| 29.           | Will the Market Conduct Annual Statement (MCAS) Premium Exhibit for Year be filed with appropriate jurisdictions and with the NAIC by March 1?.....                                                    | NO                                                                                   |
| APRIL FILING  |                                                                                                                                                                                                        |                                                                                      |
| 30.           | Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? .....                                                                                        | NO                                                                                   |
| 31.           | Will the Long-term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? .....                                                                                  | NO                                                                                   |
| 32.           | Will the Accident and Health Policy Experience Exhibit be filed by April 1? .....                                                                                                                      | NO                                                                                   |
| 33.           | Will the Supplemental Health Care Exhibit (Parts 1 and 2) be filed with the state of domicile and the NAIC by April 1? .....                                                                           | NO                                                                                   |
| 34.           | Will the Cybersecurity and Identity Theft Insurance Coverage Supplement be filed with the state of domicile and the NAIC by April 1? .....                                                             | NO                                                                                   |
| 35.           | Will the Life, Health & Annuity Guaranty Association Assessable Premium Exhibit - Parts 1 and 2 be filed with the state of domicile and the NAIC by April 1? .....                                     | NO                                                                                   |
| 36.           | Will the Private Flood Insurance Supplement be filed with the state of domicile and the NAIC by April 1? .....                                                                                         | NO                                                                                   |
| 37.           | Will the Mortgage Guaranty Insurance Exhibit be filed with the state of domicile and the NAIC by April 1? .....                                                                                        | NO                                                                                   |
| AUGUST FILING |                                                                                                                                                                                                        |                                                                                      |
| 38.           | Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? .....                                                                           | NO                                                                                   |
| Explanations: |                                                                                                                                                                                                        |                                                                                      |
| 11.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 12.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 13.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 14.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 15.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 16.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 17.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 18.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 21.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 22.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 23.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 24.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 25.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 26.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 27.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 29.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 30.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 31.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 32.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 33.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 34.           |                                                                                                                                                                                                        |                                                                                      |
| 35.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 36.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 37.           | The data for this supplement is not required to be filed                                                                                                                                               |                                                                                      |
| 38.           |                                                                                                                                                                                                        |                                                                                      |
| Bar Codes:    |                                                                                                                                                                                                        |                                                                                      |
| 11.           | SIS Stockholder Information Supplement [Document Identifier 420]                                                                                                                                       |  |
| 12.           | Financial Guaranty Insurance Exhibit [Document Identifier 240]                                                                                                                                         |  |
| 13.           | Medicare Supplement Insurance Experience Exhibit [Document Identifier 360]                                                                                                                             |  |
| 14.           | Supplement A to Schedule T [Document Identifier 455]                                                                                                                                                   |  |
| 15.           | Trusteed Surplus Statement [Document Identifier 490]                                                                                                                                                   |  |
| 16.           | Premiums Attributed to Protected Cells Exhibit [Document Identifier 385]                                                                                                                               |  |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

|     |                                                                                                                  |                                                                                                                           |
|-----|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| 17. | Reinsurance Summary Supplemental Filing [Document Identifier 401]                                                | <br>3 1 5 7 7 2 0 2 3 4 0 1 0 0 0 0 0   |
| 18. | Medicare Part D Coverage Supplement [Document Identifier 365]                                                    | <br>3 1 5 7 7 2 0 2 3 3 6 5 0 0 0 0 0   |
| 21. | Exceptions to the Reinsurance Attestation Supplement [Document Identifier 400]                                   | <br>3 1 5 7 7 2 0 2 3 4 0 0 0 0 0 0 0   |
| 22. | Bail Bond Supplement [Document Identifier 500]                                                                   | <br>3 1 5 7 7 2 0 2 3 5 0 0 0 0 0 0 0   |
| 23. | Director and Officer Insurance Coverage Supplement [Document Identifier 505]                                     | <br>3 1 5 7 7 2 0 2 3 5 0 5 0 0 0 0 0   |
| 24. | Relief from the five-year rotation requirement for lead audit partner [Document Identifier 224]                  | <br>3 1 5 7 7 2 0 2 3 2 2 4 0 0 0 0 0   |
| 25. | Relief from the one-year cooling off period for independent CPA [Document Identifier 225]                        | <br>3 1 5 7 7 2 0 2 3 2 2 5 0 0 0 0 0   |
| 26. | Relief from the Requirements for Audit Committees [Document Identifier 226]                                      | <br>3 1 5 7 7 2 0 2 3 2 2 6 0 0 0 0 0   |
| 27. | Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts [Document Identifier 555]        | <br>3 1 5 7 7 2 0 2 3 5 5 5 0 0 0 0 0   |
| 29. | Market Conduct Annual Statement (MCAS) Premium Exhibit [Document Identifier 600]                                 | <br>3 1 5 7 7 2 0 2 3 6 0 0 0 0 0 0 0   |
| 30. | Credit Insurance Experience Exhibit [Document Identifier 230]                                                    | <br>3 1 5 7 7 2 0 2 3 2 3 0 0 0 0 0 0   |
| 31. | Long-Term Care Experience Reporting Forms [Document Identifier 306]                                              | <br>3 1 5 7 7 2 0 2 3 3 0 6 0 0 0 0 0  |
| 32. | Accident and Health Policy Experience Exhibit [Document Identifier 210]                                          | <br>3 1 5 7 7 2 0 2 3 2 1 0 0 0 0 0 0 |
| 33. | Supplemental Health Care Exhibit (Parts 1 and 2) [Document Identifier 216]                                       | <br>3 1 5 7 7 2 0 2 3 2 1 6 0 0 0 0 0 |
| 34. | Cybersecurity and Identity Theft Insurance Coverage Supplement [Document Identifier 550]                         | <br>3 1 5 7 7 2 0 2 3 5 5 0 0 0 0 0 0 |
| 35. | Life, Health & Annuity Guaranty Association Assessable Premium Exhibit - Parts 1 and 2 [Document Identifier 290] | <br>3 1 5 7 7 2 0 2 3 2 9 0 0 0 0 0 0 |
| 36. | Private Flood Insurance Supplement [Document Identifier 560]                                                     | <br>3 1 5 7 7 2 0 2 3 5 6 0 0 0 0 0 0 |
| 37. | Will the Mortgage Guaranty Insurance Exhibit [Document Identifier 565]                                           | <br>3 1 5 7 7 2 0 2 3 5 6 5 0 0 0 0 0 |
| 38. | Management's Report of Internal Control Over Financial Reporting [Document Identifier 223]                       | <br>3 1 5 7 7 2 0 2 3 2 2 3 0 0 0 0 0 |

**NONE**





SUPPLEMENT FOR THE YEAR 2023 OF THE IOWA AMERICAN INSURANCE COMPANY

**EXHIBIT OF OTHER LIABILITIES BY LINES OF BUSINESS**

**AS REPORTED ON LINE 17 OF THE EXHIBIT OF PREMIUMS AND LOSSES**

(To Be Filed by March 1)

NAIC Group Code0291

NAIC Company Code31577

|                                                                           | Direct Business Only |                 |                                    |                              |
|---------------------------------------------------------------------------|----------------------|-----------------|------------------------------------|------------------------------|
|                                                                           | Prior Year           | Current Year    |                                    |                              |
|                                                                           | 1                    | 2               | 3                                  | 4                            |
|                                                                           | Written Premium      | Written Premium | Losses Paid<br>(deducting salvage) | Losses Unpaid<br>(Case Base) |
| 1. Completed operations .....                                             |                      |                 |                                    |                              |
| 2. Errors & omissions (E&O) .....                                         |                      |                 |                                    |                              |
| 3. Directors & officers (D&O) .....                                       |                      |                 |                                    |                              |
| 4. Environmental liability .....                                          |                      |                 |                                    |                              |
| 5. Excess workers' compensation .....                                     |                      |                 |                                    |                              |
| 6. Commercial excess & umbrella .....                                     |                      |                 |                                    |                              |
| 7. Personal umbrella .....                                                |                      |                 |                                    |                              |
| 8. Employment liability .....                                             |                      |                 |                                    |                              |
| 9. Aggregate write-ins for facilities & premises (CGL) .....              | 0                    | 0               | (26,181)                           | 601,900                      |
| 10. Internet & cyber liability .....                                      |                      |                 |                                    |                              |
| 11. Aggregate write-ins for other .....                                   | 0                    | 0               | 0                                  | 0                            |
| 12. Total ASL 17 - other liability (sum of Lines 1 through 11)            | 0                    | 0               | (26,181)                           | 601,900                      |
| <b>DETAILS OF WRITE-INS</b>                                               |                      |                 |                                    |                              |
| 0901. Premises and Operations Liability .....                             |                      |                 | (26,181)                           | 601,900                      |
| 0902. ....                                                                |                      |                 |                                    |                              |
| 0903. ....                                                                |                      |                 |                                    |                              |
| 0998. Summary of remaining write-ins for Line 9 from overflow page .....  | 0                    | 0               | 0                                  | 0                            |
| 0999. Totals (Lines 0901 thru 0903 plus 0998)(Line 9 above)               | 0                    | 0               | (26,181)                           | 601,900                      |
| 1101. ....                                                                |                      |                 |                                    |                              |
| 1102. ....                                                                |                      |                 |                                    |                              |
| 1103. ....                                                                |                      |                 |                                    |                              |
| 1198. Summary of remaining write-ins for Line 11 from overflow page ..... | 0                    | 0               | 0                                  | 0                            |
| 1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above)              | 0                    | 0               | 0                                  | 0                            |