

**§ 210.12-18 Supplemental information (for property-casualty insurance underwriters).**

Affiliation with registrant	Deferred policy acquisition costs	Reserves for unpaid claims and claim adjustment expenses	Discount, if any, deducted in column C <sup>4</sup>	Unearned premiums	Earned premiums	Net investment income	Claims and claim adjustment expenses incurred related to		Amortization of deferred policy acquisition costs	Paid claims and claim adjustment expenses	Premiums written
							(1) Current year	(2) Prior years			
Column A	Column B	Column C	Column D	Column E	Column F	Column G		Column H	Column I	Column J	Column K
(a) Consolidated property-casualty entities <sup>2</sup>											
(b) Unconsolidated property-casualty subsidiaries <sup>2,3</sup>											
(c) Proportionate share of registrant and its subsidiaries' 50%-or-less-owned property-casualty equity investees <sup>2,3</sup>											

<sup>1</sup> Information included in audited financial statements, including other schedules, need not be repeated in this schedule. Columns B, C, D, and E are as of the balance sheet dates, columns F, G, H, I, J, and K are for the same periods for which income statements are presented in the registrant's audited consolidated financial statements.

<sup>2</sup> Present combined or consolidated amounts, as appropriate for each category, after intercompany eliminations.

<sup>3</sup> Information is not required here for 50%-or-less-owned equity investees that file similar information with the Commission as registrants in their own right, if that fact and the name of the affiliated registrant is stated. If ending reserves in any category (a), (b), or (c) above is less than 5% of the total reserves otherwise required to be reported in this schedule, that category may be omitted and that fact so noted. If the amount of the reserves attributable to 50%-or-less-owned equity investors that file this information as registrants in their own right exceeds 95% of the total category (c) reserves, information for the other 50%-or-less-owned equity investees need not be provided.

<sup>4</sup> Disclose in a footnote to this schedule the rate, or range of rates, estimated if necessary, at which the discount was computed for each category.

[49 FR 47599, Dec. 6, 1984]

§ 210.12-21

17 CFR Ch. II (4-1-03 Edition)

FOR FACE-AMOUNT CERTIFICATE INVESTMENT COMPANIES

SOURCE: Sections 210.12-21 to 210.12-41 appear at 16 FR 348, Jan. 13, 1951, unless otherwise noted. Redesignated at 45 FR 63679, Sept. 25, 1980.

§ 210.12-21 Investments in securities of unaffiliated issuers.

Column A—Name of issuer and title of issue <sup>1</sup>	Column B—Balance held at close of period. Number of shares—principal amount of bonds and notes <sup>2</sup>	Column C—Cost of each item <sup>3,4</sup>	Column D—Value of each item at close of period <sup>3,5</sup>

<sup>1</sup> (a) The required information is to be given as to all securities held as of the close of the period of report. Each issue shall be listed separately.

(b) Indicate by an appropriate symbol those securities which are non-income-producing securities. Evidences of indebtedness and preferred shares may be deemed to be income-producing if, on the respective last interest payment date or dates for the declaration of dividends prior to the date of the related balance sheet, there was only a partial payment of interest or a declaration of only a partial amount of the dividends payable; in such case, however, each such issue shall be indicated by an appropriate symbol referring to a note to the effect that, on the last interest or dividend date, only partial interest was paid or partial dividends declared. If, on such respective last interest or dividend date, no interest was paid or no dividends declared, the issue shall not be deemed to be income-producing. Common shares shall not be deemed to be income-producing unless, during the last year preceding the date of the related balance sheet, there was at least one dividend paid upon such common shares. List separately (1) bonds; (2) preferred shares; (3) common shares. Within each of these subdivisions classify according to type of business, insofar as practicable: e.g., investment companies, railroads, utilities, banks, insurance companies, or industrials. Give totals for each group, subdivision, and class.

<sup>2</sup> Indicate any securities subject to option at the end of the most recent period and state in a note the amount subject to option, the option prices, and the dates within which such options may be exercised.

<sup>3</sup> Columns C and D shall be totaled. The totals of columns C and D should agree with the correlative amounts required to be shown by the related balance sheet captions. State in a footnote to column C the aggregate cost for Federal income tax purposes.

<sup>4</sup> If any investments have been written down or reserved against by such companies pursuant to § 210.6-21(f), indicate each such item by means of an appropriate symbol and explain in a footnote.

<sup>5</sup> Where value is determined on any other basis than closing prices reported on any national securities exchange, explain such other basis in a footnote.

[47 FR 56844, Dec. 21, 1982]

§ 210.12-22 Investments in and advances to affiliates and income thereon.

Column A—Name of issuer and title of issue or amount of indebtedness <sup>1</sup>	Column B—Balance held at close of period—Number of shares—principal amount of bonds, notes and other indebtedness <sup>2</sup>	Column C—Cost of each item <sup>3,4</sup>	Column D—Amount at which carried at close of period <sup>4,5</sup>	Column E—Amount of dividends or interest <sup>4,6</sup>		Column F—Amount of equity in net profit and loss for the period <sup>7</sup>
				(1)—Credited to income	(2)—Other	

<sup>1</sup> (a) The required information is to be given as to all investments in affiliates as of the close of the period. See captions 10, 13 and 20 of § 210.6-22. List each issue and group separately (1) investments in majority-owned subsidiaries, segregating subsidiaries consolidated; (2) other controlled companies; and (3) other affiliates. Give totals for each group. If operations of any controlled companies are different in character from those of the registrant, group such affiliates within divisions (1) and (2) by type of activities.

(b) *Changes during the period.* If during the period there has been any increase or decrease in the amount of investment in any affiliate, state in a footnote (or if there have been changes as to numerous affiliates, in a supplementary schedule) (1) name of each issuer and title of issue; (2) balance at beginning of period; (3) gross purchases and additions; (4) gross sales and reductions; (5) balance at close of period as shown in column C. Include in such footnote or schedule comparable information as to affiliates in which there was an investment at any time during the period even though there was no investment in such affiliate as of the close of such period.

<sup>2</sup> Indicate any securities subject to option at the end of the most recent period and state in a footnote the amount subject to option, the option prices, and the dates within which such options may be exercised.

<sup>3</sup> If the cost in column C represents other than cash expenditure, explain.

<sup>4</sup> (a) Columns C, D and E shall be totaled. The totals of columns C and D should agree with correlative amounts required to be shown by the related balance sheet captions. State in a footnote the aggregate cost for Federal income tax purposes.

(b) If any investments have been written down or reserved against by such companies pursuant to § 210.6-21(f), indicate each such item by means of an appropriate symbol and explain in a footnote.

<sup>5</sup> State the basis of determining the amounts shown in column D.