

FRATERNAL SOCIETIES

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: Nebraska Filings Made During the Year 2012

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	F, G
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	G
	3	Separate Accounts Annual Statement (8 1/2"x 14")	1	EO	xxx	3/1	NAIC	
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	11	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	0	EO	xxx	3/1	Company	P
	12	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	13	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	14	Actuarial Certification regarding use 2001 Preferred Class Table	1	EO	xxx	3/1	Company	
	15	Actuarial Opinion	1	EO	xxx	3/1	Company	G
	16	Actuarial Opinion on X-Factors	1	EO	xxx	3/1	Company	
	17	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	0	EO	xxx	3/1	Company	Q
	18	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	0	EO	xxx	3/1	Company	R
	19	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	0	EO	xxx	3/1	Company	S
	20	Analysis of Annuity Operations by Lines of Business	1	EO	xxx	4/1	NAIC	
	21	Analysis of Increase in Annuity Reserves During Year	1	EO	xxx	4/1	NAIC	
	22	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	23	Health Care Exhibit (Parts 1, 2 and 3) Supplement	1	EO	xxx	4/1	NAIC	
	24	Health Care Exhibit's Allocation Report Supplement	1	EO	xxx	4/1	NAIC	
	25	Interest Sensitive Life Insurance Products Report	1	EO	xxx	4/1	NAIC	
	26	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	27	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	28	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	29	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	30	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	31	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	32	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	33	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	34	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	35	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	36	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	37	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	G, H
	38	RBC Certification required under C-3 Phase I	1	EO	xxx	3/1	Company	
	39	RBC Certification required under C-3 Phase II	1	EO	xxx	3/1	Company	
	40	Statement on non-guaranteed elements – Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	
	41	Statement on participating/non-participating policies – Exhibit 5, Inter. #1&2	1	EO	xxx	3/1	Company	
	42	Supplemental Compensation Exhibit	1	N/A	1	3/1	NAIC	F, O

	43	Trusted Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	50	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	51	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	52	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
	53	Risk-Based Capital .PDF Filing	xxx	1	N/A	3/1	NAIC	
	54	Separate Accounts Electronic Filing	xxx	1	xxx	3/1	NAIC	
	55	Separate Accounts .PDF Filing	xxx	1	xxx	3/1	NAIC	
	56	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	57	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	58	Quarterly Statement Electronic Filing	xxx	1	xxx	5/15, 8/15 & 11/15	NAIC	
	59	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15 & 11/15		
	60	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	71	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	
	72	Audited Financial Reports	1	EO		6/1	Company	T
	73	Audited Financial Reports Exemption Affidavit	0	N/A	N/A		Company	
	74	Communication of Internal Control Related Matters Noted in Audit	1	N/A	N/A	8/1	Company	
	75	Independent CPA (change)	1	N/A	N/A		Company	T
	76	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	T
	77	Notification of Adverse Financial Condition	1	N/A	N/A		Company	
	78	Request for Exemption to File	1	N/A	N/A	5/1	Company	
	79	Relief from the five-year rotation requirement for lead audit partner	1	EO		3/1	Company	T
	80	Relief from the one-year cooling off period for independent CPA	1	EO		3/1	Company	T
	81	Relief from the Requirements for Audit Committees	1	EO		3/1	Company	T
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance, Deposit, Valuation	0	0	0		State	
	102	Filings Checklist (with Column 1 completed)	0	0	0		State	
	103	Fraud Contact Form	1	0	1	3/1	State	U
	104	Holding Company Registration Statement	2	0	N/A	5/1	State	V
	105	Nebraska Small Employer Health Reinsurance Program	1	0	1	4/15	State	
	106	Regulatory Asset Adequacy Issues Summary (RAAIS)	1	0	0	3/15	Company	G, W
	107	Signed Jurat	xxx	0	xxx	3/1	NAIC	L
	108	State Filing Fees	\$250	0	\$250	3/1	State	C

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.

K	Bar Codes (State or NAIC):	NAIC bar codes <u>must</u> be placed on appropriate filings. Please follow the instructions in the NAIC Annual Statement Instructions.	
L	Signed Jurat:	See Note H	
M	NONE Filings:	See NAIC Annual Statement Instructions.	
N	Filings new, discontinued or modified materially since last year:		
O	Supplemental Compensation Exhibit	The Supplemental Compensation Exhibit is a mandatory filing for both foreign and domestic companies. See <u>Neb.Rev.Stat. §44-322</u> . The exhibit must be filed even if no salaries were paid by marking “NONE”.	
P	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	Nebraska has not adopted Model Regulation 806 and does not require an actuarial certification regarding compliance of equity indexed annuities.	
Q	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	Nebraska has not adopted Model Regulation 200 and does not require an actuarial opinion regarding Separate Accounts Funding Guaranteed Minimum Benefits.	
R	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	NE Title 210, Chapter 80, Synthetic Guaranteed Investment Contracts does not require an actuarial opinion.	
S	Actuarial Opinion Required by Modified Guaranteed Annuity Model Regulation	Nebraska has not adopted Model Regulation 255 and does not require an actuarial opinion regarding Modified Guaranteed Annuities.	
T	Audited Financial Statements	<p>N.A.C., Title 210, Chapter 56 – “Annual Audited Financial Reports” was amended with an implementation date of March 7, 2009.</p> <p><u>Checklist Line # 72:</u> §005.06 requires the Annual Audited Financial Report to include a reconciliation if there are differences between the audited statutory financial statements and the annual statement filed pursuant to <u>NEB.REV.STAT. §44-322</u>. This reconciliation needs to include a written description of the nature of these differences. The Department will consider the filing incomplete if there are differences and a reconciliation and descriptions are not included or inadequate. The reconciliation and descriptions need to make “all” changes fully and clearly understandable as to why the change was made and by what amount “each” line item was changed. This requirement applies to changes to both current year and prior year amounts. Also, the Department will expect correspondence from the Company disclosing whether they intend to amend the Annual Statement to agree with the audited changes.</p> <p><u>Checklist Line # 75:</u> Designation & awareness letter only applicable when first subject to the Rule or if there is a change in independent CPA. Section 006.03 requires notification within 5 days if independent CPA is dismissed or resigns. A separate letter within 10 days should disclose any disagreements, followed by a response from the former independent CPA whether they agree.</p> <p><u>Checklist Line # 76:</u> “Management’s report of internal control over financial reporting” is required to be filed from insurers with annual direct written and assumed premiums ≥ \$500 million, excluding reinsured crop and flood. This requirement may be satisfied by filing a SEC Section 404 Report plus an addendum, as explained in Section 016.03. Insurers in any RBC level event or in a hazardous condition may also be required to file.</p> <p><u>Checklist Line # 79:</u> §007.04 allows an insurer to make application, at least 30 days prior to year-end, for relief from the five-year rotation requirement for lead audit partner.</p>	

			<p><u>Checklist Lines # 79, 80, 81:</u> §007.04, §007.12 and §014.08 require that any approvals for relief from: the five-year rotation requirement for lead audit partner; the one-year cooling off period for independent CPA; and the requirements for audit committees be filed with the Annual Statement. Non-domestics need only file electronically with the NAIC.</p>
	U	Fraud Contact Form	<p>The form can be submitted in hard copy with the premium tax return, or the company can complete the PDF form located at http://www.doi.ne.gov/fraud/fraudcon.pdf and e-mail the form to the Fraud Divisional e-mail account at DOIFraudPrevention@nebraska.gov.</p>
	V	Holding Company Registration Statement	<p>Registration Statement: Send one hard copy to Terry Sindelar, Company Administrator and one electronic copy in PDF format to DOI.HoldingCompany@Nebraska.gov</p> <p>Dividend Notices: Electronic notices are to be sent to both Terry.Sindelar@Nebraska.gov and Jeff.Green@Nebraska.gov, followed by a hard copy mailed to the Director.</p> <p>Any questions, contact Terry Sindelar at Terry.Sindelar@Nebraska.gov or (402) 471-0373.</p>
	W	Regulatory Asset Adequacy Issues Summary	<p>See NE. Title 210, Chapter 69, Section 007.01(E) Send to Attn: Chief Examiner</p>

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) (Checklist)

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The *Annual Statement Electronic Filing* includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investments schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The *March .PDF Filing* is .pdf files for annual statement data, detail for investment schedules and supplements due March 1.

The *Risk-Based Capital Electronic Filing* includes all risk-based capital data.

The *Risk-Based Capital .PDF Filing* is the .pdf file for risk-based capital data.

The *Separate Accounts Electronic Filing* includes the separate accounts annual statement and investment schedule detail.

The *Separate Accounts .PDF Filing* is the .pdf file for the separate accounts annual statement and investment schedule detail.

The *Supplemental Electronic Filing* includes all supplements due April 1, per the *Annual Statement Instructions*.

The *Supplemental .PDF Filing* is the .pdf file for all supplements due April 1.

The *Quarterly Electronic Filing* includes the quarterly statement data.

The *Quarterly .PDF Filing* is the .pdf for quarterly statement data.

The *June .PDF Filing* is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (E) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions (generally, on its website). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.