

HEALTH INSURERS—LIMITED SERVICE HEALTH ORGANIZATIONS

COMPANY NAME _____ NAIC COMPANY CODE _____
 CONTACT _____ PHONE _____

REQUIRED FILINGS IN THE STATE OF: WISCONSIN

Filings Made During the Year 2020

(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 ½"X14")	2	EO	XXX	3/1	NAIC	A-J, M
	1.1	Printed Investment Schedule detail (pages E01-E29)	2	EO	XXX	3/1	NAIC	M
	2	Quarterly Financial Statement (8 ½" x 14")	2	EO	XXX	5/15, 8/15, 11/15	NAIC	I, J
II. NAIC SUPPLEMENTS								
	10	Actuarial Certification	2	EO	XXX	3/1	Company	K
	11	Health Care Exhibit (Parts 1, 2 and 3) Supplement	1	EO	XXX	4/1 if applicable	NAIC	H, O
	12	Health Care Exhibit's Allocation Report Supplement	1	EO	XXX	4/1 if applicable	NAIC	H, O
	13	Investment Risk Interrogatories	1	EO	XXX	4/1	NAIC	H
	15	Management Discussion & Analysis	2	EO	XXX	4/1	Company	
	17	Risk-Based Capital Report	0	EO	0	3/1	NAIC	Q
	18	Schedule SIS	1	N/A	N/A	3/1	NAIC	S
	19	Supplemental Compensation Exhibit	2	N/A	XXX	3/1	NAIC	
III. ELECTRIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing	0	EO	0	3/1	NAIC	
	62	March .PDF Filing	0	EO	0	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	0	EO	0	3/1	NAIC	Q
	64	Risk-Based Capital .PDF Filing	0	EO	0	3/1	NAIC	Q
	65	Supplemental Electronic Filing	0	EO	0	4/1	NAIC	
	66	Supplemental .PDF Filing	0	EO	0	4/1	NAIC	
	67	Quarterly Electronic Filing	0	EO	0	5/15, 8/15, 11/15	NAIC	J
	68	Quarterly PDF Filing	0	EO	0	5/15, 8/15, 11/15	NAIC	J
	69	June PDF Filing	0	EO	0	6/1	NAIC	
IV. AUDITED FINANCIAL STATEMENTS								
	81	Accountants Letter of Qualifications	2	N/A	N/A	6/1	Company	
	82	Audited Financial Statements	2	EO	N/A	6/1	Company	
	83	Audited Financial Statements Exemption Affidavit	2	N/A	N/A	6/1 if applicable	Company	
	84	Communication of Internal Control Related Matters Noted in Audit	2	EO	N/A	8/1	Company	
	85	Designation of Independent CPA (Changes in)	2	N/A	N/A	As needed	Company	
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	N, Q
	87	Notification of Adverse Financial Condition	2	N/A	1	As needed	Company	
	88	Relief from the Five-Year Rotation Requirement for Lead Audit Partner	1	EO	N/A	As needed	Company	
	89	Relief from the One-Year Cooling Off Period for Independent CPA	1	EO	N/A	As needed	Company	
	90	Relief from the Requirements for Audit Committee	1	EO	N/A	As needed	Company	

(Continued on Page 2)

HEALTH INSURERS—LIMITED SERVICE HEALTH ORGANIZATIONS (continued)

(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			
	91	Exemption to File (page 13 of packet)	1	N/A	N/A	6/1 if applicable	State	
	92	CPA Audit Checklist (pages 14-15 of packet)	2	N/A	N/A	6/1	State	
V. STATE REQUIRED FILINGS								
	101	Filings Checklist	2	N/A	N/A	3/1	State	
	102	Schedule of Fees	1	N/A	N/A	3/1	State	C
	103	Signed Jurat	2	XXX	XXX	3/1, 5/15, 8/15, 11/15	State	B, D, I, J
	104	LSHO Compulsory and Security Surplus Calculation (electronic)	EO	N/A	EO	3/1, 5/15, 8/15, 11/15	State	Page 9
	105	Financial and Operating Statistics - Health (electronic)	EO	N/A	EO	3/15	State	Page 11
	106	Report of Executive Compensation	2	N/A	XXX	3/1	State	
	107	Holding Company Registration Statement-Forms B & C	1	N/A	N/A	6/1	Company	L
	108	Form F - Enterprise Risk Report***	1	N/A	N/A***	6/1	Company	A-M, N, Z
	109	ORSA Own Risk and Solvency Assessment****	1	N/A	N/A	See Note R	Company	Q, R
	110	Corporate Governance Annual Disclosure *****	1	N/A	N/A	6/1	Company	I, Q
	111	Designation of Registered Agent	1	N/A	N/A	As needed	State	T

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

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

*** For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC webpage: www.naic.org/public_lead_state_report.htm.

**** For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC webpage: www.naic.org/public_lead_state_report.htm.

***** For those states that have adopted the NAIC Corporate Governance Annual Disclosure (CGAD), the disclosure is required annually by insurers and insurance groups. The CGAD is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state at the insurance group level. For more information on lead states, see the following on the NAIC website: www.naic.org/public_lead_state_report.htm.

**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 be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM 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 investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is the .pdf file 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 all investment schedule detail.

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

The **Supplement .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

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

The **Quarterly .PDF Filing** is the .pdf file 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 XXX in this column signifies that Wisconsin has waived the paper filing for this item.

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 web site). 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.

NOTES AND INSTRUCTIONS

A	Required Filings Contact:	ocifinancial@wisconsin.gov
B	Mailing Address for all Filings <u>Except Fee and Tax Payments:</u>	<p><u>For US Mail:</u> Office of Commissioner of Insurance P O Box 7873 Madison WI 53707</p> <p><u>Street Address (FedEx, UPS, etc.)</u> Office of Commissioner of Insurance 125 S Webster St Madison WI 53703-3474</p> <p>All filings should be physically received at address in Note B <u>on or before the due date.</u></p> <p>If the due date falls on a weekend or holiday, the deadline is extended to the next business day.</p> <p>Please refer to oci.wi.gov/Pages/Companies/PremiumTax.aspx for remittance of taxes and fees.</p> <p>Late filings may be subject to forfeitures under s. 601.64 Wis. Stat.</p> <p>In 2020, OCI will begin receiving filings electronically. We will be providing further instructions on our website and through emails and mailings as we implement this process. Please watch for further information and announcements as we near our implementation date.</p>
C	Premium Tax and Filing Fee Payments:	<p>Final Payment Due on or before March 1 for year-end taxes and fees Quarter 1 Due on or before April 15 for quarter ending March 31 Quarter 2 Due on or before June 15 for quarter ending June 30 Quarter 3 Due on or before Sept. 15 for quarter ending Sept. 30 Quarter 4 Due on or before Dec. 15 for quarter ending Dec. 31</p> <p>The worksheet "Schedule of Taxes and Fees" should be sent to the Madison, Wisconsin, address. Payments should <u>not</u> be sent to the Madison, Wisconsin, address.</p> <p>Please refer to oci.wi.gov/Pages/Companies/PremiumTax.aspx for remittance of taxes and fees.</p> <p>Schedule of Taxes and Fees form and instructions are located on the OCI website: oci.wi.gov/Pages/Companies/AnnualQuarterlyFilingInformation.aspx.</p>
D	Signatures:	<p>Wisconsin-domiciled insurers are required to have the notarized signatures of the President, Treasurer, and Secretary, or the three highest principal officers if otherwise titled, except if the Treasurer does not have charge of the accounts of the insurer, enter the signature and title of the individual that does. If appropriate corporate officers are incapacitated or otherwise not available due to personal emergency, vice presidents or assistant officers may sign the statement. The jurat page must be signed by three separate persons. The officers holding the positions on the date of signing are the appropriate signers if there were changes in office holders since the statement "as of" date.</p>

E	Amended Filings:	Insurers are required to comply with SSAP 3. Immaterial errors are to be corrected in the period discovered as adjustments to unassigned funds. Wisconsin-domiciled insurers should promptly alert OCI to any material errors found to previously filed statements and amended annual or quarterly statements should be filed if so directed in writing by OCI.
F	Exceptions from normal filings:	Any request for exemptions or extensions to filing requirements must be made in advance in writing. Any approvals will be granted in writing.
G	Bar Codes (State or NAIC):	All NAIC forms should contain bar codes as instructed by the NAIC Annual Statement Instructions. Wisconsin specific forms do not require bar codes.
H	NONE Filings:	See NAIC Annual Statement Instructions. Blank schedules will not be considered filed. If no entries are to be made, write "None" across the schedule in question or complete appropriate interrogatory of the "Supplemental Exhibits and Schedules Interrogatories" page of the annual statement blank.
I	Filings New, Discontinued, or Modified Materially Since Last Year:	<ul style="list-style-type: none"> • A new form #110 Corporate Governance Annual Disclosure was added. See NAIC Annual Statement Instructions. • Licensed nondomestic insurers are no longer required to file a signed jurat with this office.
J	Quarterly Filings:	LSHOs are required to file quarterly only if notified by letter.
K	Actuarial Certification:	LSHOs are required to file an actuarial certification only if notified by letter.
L	Holding Company Filings:	Only applies to Wisconsin-domiciled insurers which are a member of an insurance holding company system. See Chapter Ins 40, Wis. Adm. Code.
M	Investment Schedule Detail:	If Investment Schedule detail (pages E01 to E25, #1.1 on checklist) is bound in statement, no additional copy is required.
N	Management's Report of Internal Control Over Financial Reporting:	This provision is applicable to insurers with \$500,000,000 or more of gross written premiums. Refer to s. Ins 50.17, Wis. Adm. Code, for the requirements regarding this confidential report.
O	Supplemental Health Care Exhibit:	The definition of "small employer" as defined in s. 635.02, Wis. Stat., should be used for completing the Supplemental Health Care Exhibit. "Small employer" is defined as an employer that employed an average of at least 2 but not more than 50 employees on business days during the year if the employer was not in existence during the preceding calendar year, and that employs at least 2 employees on the first day of the plan year.
P	Form F - Enterprise Risk Report:	Pursuant to s. Ins 40.03 (9), Wis. Adm. Code, Wisconsin-domiciled insurers belonging to a holding company system where Wisconsin is the lead state of the holding company system shall file a Form F - Enterprise Risk Report by June 1, annually.

Q	Confidential Filings:	<p>Unless identified by statute or rule as being confidential, filings are considered public information. The following filings are held confidential:</p> <p>#17, 63, 64 Risk-Based Capital Report #86 Management's Report Over Internal Control #108 Form F - Enterprise Risk Report #109 ORSA Own Risk Summary Analysis Report #110 Corporate Governance Annual Disclosure</p> <p>Other filings are considered public. If you believe a filing contains proprietary and confidential information, please contact OCI and identify the information claimed to be proprietary and the basis for your claim of confidentiality. The assertion of a claim of confidentiality does not guarantee that the information will be found to be exempt from disclosure.</p>
R	ORSA Report:	<p>Under ch. 622, Wis. Stat., an insurer domiciled in Wisconsin with annual direct and assumed premium of \$500 million or more, or the insurance holding company system of which the Wisconsin-domiciled insurer is a member with direct and assumed premium of \$1 billion, shall file an ORSA report with Wisconsin by December 31. See ch. 622, Wis. Stat., for additional information.</p>
S	Schedule SIS:	<p>Only applies to Wisconsin-domiciled insurers with 100 or more stockholders.</p>
T	Designation of Registered Agent	<p>The Designation of Registered Agent form should be filed whenever there is a change in connection with a company's Registered Agent for Service of Process.</p> <p>Available on the OCI website, oci.wi.gov/Documents/OCIForms/12-014.pdf, the form may be emailed to: OCIFinancial@wisconsin.gov, or sent to: Office of the Commissioner of Insurance P. O. Box 7873 Madison, WI 53707-7873</p>

Special Limited Service Health Organization (LSHO) Annual Statement Blank
Instructions for the State of Wisconsin

Annual statements must be filed on the most current version of the Health annual statement blank.

Instructions for the LSHO blank are available from the National Association of Insurance Commissioners (NAIC) at prodserv@naic.org, phone (816) 842-3600.

An actuarial certification is not required. LSHO insurers are not required to make RBC filings.

Please refer to oci.wi.gov/Pages/Companies/PremiumTax.aspx for remittance of taxes and fees.

Exemption/CPA Audit Report. Insurers are exempted from the requirement to file an audited financial statement if they have less than \$100,000 of Wisconsin direct written premiums and fewer than 1,000 policyholders in Wisconsin at the end of the year. This packet has a form for claiming the exemption from the CPA audit requirement for LHSOs meeting this criteria.

Other LHSOs may also be exempted if it is determined that complying with ch. Ins 50, Wis. Adm. Code, would constitute a financial or organizational hardship. Insurers seeking this exemption should correspond with the Office of the Commissioner of Insurance and request exemption from the CPA audit requirement due to financial or organizational hardship.

Should you have any questions, please contact ocifinancial@wisconsin.gov.

SCHEDULE OF FEES



State of Wisconsin
 Office of the Commissioner of Insurance
 P. O. Box 7873
 Madison, WI 53707-7873

Ref: Sections 601.31 and 601.42,
 Wis. Stat.*

INSTRUCTIONS: Sign and date form and return with annual statement to above address by **MARCH 1**. Please refer to oci.wi.gov/Pages/Companies/PremiumTax.aspx for remittance of taxes and fees.

Insurer Name		NAIC Group Number 000	NAIC Company Number
State of Domicile	Individual Responsible for Preparing Form	Telephone Number ()	E-mail

For Year Ending December 31, _____

Wisconsin Fees

1. Annual Statement Filing Fee	\$100.00
2. Continuation of License Fee	\$100.00
3. Total Fees Payable	\$200.00

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

* OCI may treat some or all of the information reported as public under ch. 19, Wis. Stat. If you believe your response contains proprietary confidential information, please identify the basis for your claim. A claim of confidentiality does not guarantee exemption from disclosure.

**LSHO—COMPULSORY &
SECURITY SURPLUS CALCULATION**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Section Ins 51.80, Wis. Adm. Code,
and s. 601.42, Wis. Stat.*

LSHOs will now have the option to file the compulsory and security surplus calculations electronically. **It will no longer be necessary to file a hard copy, however, it is recommended that the company retain a hard copy for its records.** The form address is as follows:

LSHO Compulsory & Security Surplus Calculation Form OCI 22-333

ociaccess.oci.wi.gov/FillableForms/jsp/22_333_intro.oci

* OCI may treat some or all of the information reported as public under ch. 19, Wis. Stat. If you believe your response contains proprietary confidential information, please identify the basis for your claim. A claim of confidentiality does not guarantee exemption from disclosure.

**Financial and Operating Statistics
Wisconsin Annual Report Supplemental Exhibit**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Section 601.42, Wis. Stat.*

In an effort to reduce data entry time, OCI is requiring certain forms to be filed electronically. The Financial and Operating Statistics form is one of the forms to be filed electronically. The form address is as follows:

Financial and Operating Statistics Form OCI 22-311

ociaccess.oci.wi.gov/FillableForms/jsp/22_311_intro.oci

* OCI may treat some or all of the information reported as public under ch. 19, Wis. Stat. If you believe your response contains proprietary confidential information, please identify the basis for your claim. A claim of confidentiality does not guarantee exemption from disclosure.

**CPA AUDITED FINANCIAL STATEMENTS
EXEMPTION AFFIDAVIT**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Chapter Ins 50, Wis. Adm. Code,
and s. 601.42, Wis. Stat.*

Insurer Name	NAIC Group	NAIC Number
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**Wisconsin-domiciled insurers complete and return this by June 1 only if your
company qualifies for Exemption under this section.**

I certify that to the best of my knowledge, information, and belief, the above-named insurer is exempt from the audited financial statement filing requirements of ch. Ins 50, Wis. Adm. Code, for the year ending December 31, _____, by virtue of having:

- less than \$100,000 in direct premium written in Wisconsin during the year, **AND**;
- fewer than 1,000 policyholders in Wisconsin at the end of the year, **AND**;
- less than \$1,000,000 in direct premium written nationwide, **AND**;
- less than \$1,000,000 of assumed reinsurance premiums nationwide.

To be signed and filed only if exempt from CPA audit per above.

Title of Officer	Date	Signature of Officer
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Per s. Ins 50.18, Wis. Adm. Code, the insurer may be exempt if it is determined that complying with the rule would constitute a financial or organizational hardship. Requests for exemption under this provision must be made in advance to the Commissioner in writing.

* OCI may treat some or all of the information reported as public under ch. 19, Wis. Stat. If you believe your response contains proprietary confidential information, please identify the basis for your claim. A claim of confidentiality does not guarantee exemption from disclosure.

CPA AUDIT CHECKLIST



State of Wisconsin
 Office of the Commissioner of Insurance
 P. O. Box 7873
 Madison, WI 53707-7873

Ref: Chapter Ins 50, Wis. Adm. Code,
 and s. 601.42, Wis. Stat.*

Insurer Name	NAIC Group	NAIC Number
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Wisconsin-domiciled insurers should complete and return this with your CPA audit report by June 1 unless a CPA Audit Exemption Certification is filed.

Nondomestic insurers are not required to file this form if the insurer has made required filings with the domiciliary state.

For Year Ending December 31, _____

1. Name of Certified Public Accountant (CPA) firm performing the audit:

Circle One

- a. Did company have a change in CPAs this year? If NO, go to question 2. If YES, complete 1 b. - e. YES NO
- b. Have you notified the Commissioner of Insurance within 5 business days of the dismissal or resignation of the former CPA? YES NO
- c. Have you submitted a letter, within 15 business days, stating whether in the 24 months preceding the change there were any disagreements with the former CPA as to accounting matters? YES NO
- d. Have you submitted a letter from the former CPA stating whether they agree with the company's statement in the letter described in item 1 c.? YES NO
- e. Have you submitted a letter from the new CPA pursuant to s. Ins 50.07 (3), Wis. Adm. Code, stating an understanding of the provisions of the insurance code and of the rules of the Commissioner relating to accounting and financial matters? YES NO

2. Name of accounting firm partner or other person responsible for rendering the audit report:

Number of consecutive years (including the year most recently audited) this person has acted in this capacity for this insurer: _____

3. Reconciliation between annual statement and audit report:

	Annual Statement	Audit Report	Difference
a. Admitted Assets			
b. Capital and Surplus			
c. Net Income			

If differences, these have been reconciled in (check one):

- Notes to the financial statements
 Consolidated worksheets prepared for question No. 5
 Other (attach explanations)

4. Has the insurer and the accountant or accounting firm directly or indirectly entered into an indemnification agreement or hold-harmless agreement which covers the audit of the insurer?
 If YES, attach a copy. YES NO

Insurer Name

Circle One

5. Was any of the insurer's president, chief executive officer, controller, chief financial officer, chief accounting officer, or a board member employed by the accounting firm during the one-year period preceding this filing? YES NO
6. a. An internal control letter from the auditor is required to be filed with OCI within 60 days after due date of CPA audit report. Has the company filed an internal control letter with OCI? YES NO
- b. If NO, will an internal control letter from the auditor be filed with OCI by August 1? YES NO
- c. If any material weaknesses are noted in the internal control letter, a summary of remedial action taken or proposed must be filed. Has the company filed a summary of remedial action taken or proposed with OCI? YES NO
7. Did the insurer have direct and assumed annual premiums of \$500 million or more? YES NO
- a. If YES, has the company filed a management report of internal control over financial reporting pursuant to s. Ins 50.17, Wis. Adm. Code? YES NO
8. Is the insurer a wholly owned subsidiary of a publicly traded SOX compliant entity? If YES, skip to question 10. YES NO
9. a. Has the insurer elected to allow the ultimate controlling person to designate the audit committee? YES NO
- b. If YES, has the company provided notice to the commissioner pursuant to s. Ins 50.15 (6), Wis. Adm. Code? (attach copy) YES NO
- c. Does the proportion of independent audit committee members meet or exceed the criteria in the table below: YES NO

Prior Calendar Year Direct Written and Nonaffiliated Assumed Premiums		
\$0 - \$300,000,000	\$300,000,000 - \$500,000,000	Over \$500,000,000
No minimum requirements.	Majority (50% or more) of members shall be independent.	Supermajority of members (75% or more) shall be independent.

10. Have you enclosed an accountant's letter of qualifications, pursuant to s. Ins 50.13, Wis. Adm. Code, noting the accountant's understanding that the Commissioner of Insurance will be relying on the information and agreeing to make copies of work papers available? (attach copy) YES NO
11. Have you submitted a consolidated CPA audit report? If YES, complete a., b., and c. YES NO
- a. Is the company part of a group of insurers which utilizes a pooling or 100% reinsurance agreement under which the insurer cedes all direct and assumed business? YES NO
- b. Have you attached a worksheet reconciling the consolidated balance sheet to annual statement of the insurers with a column for each insurer and explanations of consolidating and eliminating entries? YES NO
- c. Have you obtained approval for consolidating from OCI? (attach copy) YES NO

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

* OCI may treat some or all of the information reported as public under ch. 19, Wis. Stat. If you believe your response contains proprietary confidential information, please identify the basis for your claim. A claim of confidentiality does not guarantee exemption from disclosure.