

QUARTERLY STATEMENT

OF THE

**FIDELITY & GUARANTY LIFE
INSURANCE COMPANY OF NEW
YORK**

Of

New York

in the state of NY

to the Insurance Department

of the State of

For the Period Ended

June 30, 2018

2018



QUARTERLY STATEMENT

As of June 30, 2018

of the Condition and Affairs of the

FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

NAIC Group Code.....4914, 4914 (Current Period) (Prior Period)	NAIC Company Code..... 69434	Employer's ID Number..... 13-1972800
Organized under the Laws of NY	State of Domicile or Port of Entry NY	Country of Domicile US
Incorporated/Organized..... January 23, 1962	Commenced Business..... November 26, 1962	
Statutory Home Office	445 Park Avenue, 9th Floor .. New York .. NY .. US .. 10022 <i>(Street and Number) (City or Town, State, Country and Zip Code)</i>	
Main Administrative Office	445 Park Avenue, 9th Floor .. New York .. NY .. US .. 10022 <i>(Street and Number) (City or Town, State, Country and Zip Code)</i>	888-697-5433 <i>(Area Code) (Telephone Number)</i>
Mail Address	445 Park Avenue, 9th Floor .. New York .. NY .. US .. 10022 <i>(Street and Number or P. O. Box) (City or Town, State, Country and Zip Code)</i>	
Primary Location of Books and Records	445 Park Avenue, 9th Floor .. New York .. NY .. US .. 10022 <i>(Street and Number) (City or Town, State, Country and Zip Code)</i>	888-697-5433 <i>(Area Code) (Telephone Number)</i>
Internet Web Site Address	www.fglife.com	
Statutory Statement Contact	Elizabeth DeBoda <i>(Name)</i>	410-895-0049 <i>(Area Code) (Telephone Number) (Extension)</i>
	FGLIFE.StatementRequests@fglife.com <i>(E-Mail Address)</i>	410-895-0071 <i>(Fax Number)</i>

OFFICERS

President & Chief Executive Officer... Christopher James Littlefield	Senior Vice President & Chief Risk Officer... Wendy Jane Bitner Young
Senior Vice President, Operations & IT... Christopher Scott Fleming	Executive Vice President & Chief Financial Officer... Dennis Robert Vigneau
Executive Vice President, General Counsel & Secretary ...Eric Lund Marhoun	Chief Investment Officer... Rajesh Krishnan
Vice President & Chief Accounting Officer ... Mark Lynn Wiltse	Vice President & Appointed Actuary ... Michael Phil Spurbeck
Senior Vice President & Chief Distribution Officer ...John Alden Phelps, II	Illustration Actuary ... Sean Michael O'Connell
Senior Vice President, Chief Actuary ... John David Currier Jr.	Vice President & Treasurer... Joseph Chapman Earley

DIRECTORS OR TRUSTEES

Chinh Edward Chu	William Patrick Foley, II	James Andrew Quella	Keith Wayne Abell
Christopher James Littlefield	Richard Nelson Massey	Menes Ong Chee	Patrick Steven Baird
Timothy Martin Walsh	Thomas Joseph Sanzone #		

State of..... Maryland
County of..... Baltimore

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC *Annual Statement Instructions and Accounting Practices and Procedures* manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

(Signature)	(Signature)	(Signature)
Christopher James Littlefield	Eric Lund Marhoun	Dennis Robert Vigneau
1. (Printed Name)	2. (Printed Name)	3. (Printed Name)
President & Chief Executive Officer	Executive Vice President, General Counsel & Secretary	Executive Vice President & Chief Financial Officer
(Title)	(Title)	(Title)

Subscribed and sworn to before me
This 31st day of July

Notary Public - Baltimore County
My Commission Expires on 3/6/19

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 _____

ASSETS

	Current Statement Date			4
	1	2	3	December 31 Prior Year Net Admitted Assets
	Assets	Nonadmitted Assets	Net Admitted Assets (Cols. 1 - 2)	
1. Bonds.....	450,406,952		450,406,952	430,066,953
2. Stocks:				
2.1 Preferred stocks.....	28,283,076		28,283,076	28,283,076
2.2 Common stocks.....			0	
3. Mortgage loans on real estate:				
3.1 First liens.....			0	
3.2 Other than first liens.....			0	
4. Real estate:				
4.1 Properties occupied by the company (less \$.....0 encumbrances).....			0	
4.2 Properties held for the production of income (less \$.....0 encumbrances).....			0	
4.3 Properties held for sale (less \$.....0 encumbrances).....			0	
5. Cash (\$.....396,837), cash equivalents (\$.....31,482,991) and short-term investments (\$.....0).....	31,879,828		31,879,828	24,277,343
6. Contract loans (including \$.....0 premium notes).....	1,162,599	101	1,162,498	1,169,751
7. Derivatives.....	1,454,576		1,454,576	4,018,188
8. Other invested assets.....	20,263,381		20,263,381	20,229,557
9. Receivables for securities.....	423,312		423,312	612,509
10. Securities lending reinvested collateral assets.....			0	
11. Aggregate write-ins for invested assets.....	0	0	0	0
12. Subtotals, cash and invested assets (Lines 1 to 11).....	533,873,724	101	533,873,623	508,657,377
13. Title plants less \$.....0 charged off (for Title insurers only).....			0	
14. Investment income due and accrued.....	5,247,229		5,247,229	5,054,677
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection.....	(113,033)	10,237	(123,270)	(104,488)
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$.....0 earned but unbilled premiums).....	137,866		137,866	221,702
15.3 Accrued retrospective premiums (\$.....0) and contracts subject to redetermination (\$.....0).....			0	
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers.....			0	184,410
16.2 Funds held by or deposited with reinsured companies.....			0	
16.3 Other amounts receivable under reinsurance contracts.....	43,126		43,126	72,910
17. Amounts receivable relating to uninsured plans.....			0	
18.1 Current federal and foreign income tax recoverable and interest thereon.....			0	34,701,563
18.2 Net deferred tax asset.....			0	
19. Guaranty funds receivable or on deposit.....			0	
20. Electronic data processing equipment and software.....			0	
21. Furniture and equipment, including health care delivery assets (\$.....0).....			0	
22. Net adjustment in assets and liabilities due to foreign exchange rates.....			0	
23. Receivables from parent, subsidiaries and affiliates.....	15,693		15,693	160
24. Health care (\$.....0) and other amounts receivable.....			0	
25. Aggregate write-ins for other than invested assets.....	102,031	0	102,031	102,099
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 through 25).....	539,306,636	10,338	539,296,298	548,890,410
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			0	
28. Total (Lines 26 and 27).....	539,306,636	10,338	539,296,298	548,890,410

DETAILS OF WRITE-INS

1101.....			0	
1102.....			0	
1103.....			0	
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
2501. Premium Tax Receivable.....	102,031		102,031	102,031
2502. Other Receivables.....			0	68
2503. Prepaid Expenses.....			0	
2598. Summary of remaining write-ins for Line 25 from overflow page.....	0	0	0	0
2599. Totals (Lines 2501 thru 2503 plus 2598) (Line 25 above).....	102,031	0	102,031	102,099

FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Statement Date	2 December 31 Prior Year
1. Aggregate reserve for life contracts \$.....389,438,629 less \$.....0 included in Line 6.3 (including \$.....0 Modco Reserve).....	389,438,629	398,144,010
2. Aggregate reserve for accident and health contracts (including \$.....0 Modco Reserve).....		
3. Liability for deposit-type contracts (including \$.....0 Modco Reserve).....	25,136,312	25,603,043
4. Contract claims:		
4.1 Life.....	555,119	201,997
4.2 Accident and health.....		
5. Policyholders' dividends \$....184 and coupons \$.....0 due and unpaid.....	184	184
6. Provision for policyholders' dividends and coupons payable in following calendar year - estimated amounts:		
6.1 Dividends apportioned for payment (including \$.....0 Modco).....	2,840	2,840
6.2 Dividends not yet apportioned (including \$.....0 Modco).....	8,442	8,442
6.3 Coupons and similar benefits (including \$.....0 Modco).....		
7. Amount provisionally held for deferred dividend policies not included in Line 6.....		
8. Premiums and annuity considerations for life and accident and health contracts received in advance less \$.....0 discount; including \$.....0 accident and health premiums.....	47,146	47,146
9. Contract liabilities not included elsewhere:		
9.1 Surrender values on canceled contracts.....		
9.2 Provision for experience rating refunds, including the liability of \$.....0 accident and health experience rating refunds of which \$.....0 is for medical loss ratio rebate per the Public Health Service Act.....		
9.3 Other amounts payable on reinsurance, including \$.....0 assumed and \$.....0 ceded.....		61,449
9.4 Interest Maintenance Reserve.....	7,961,217	9,416,326
10. Commissions to agents due or accrued - life and annuity contracts \$....1,079, accident and health \$.....0 and deposit-type contract funds \$.....0.....	1,079	387
11. Commissions and expense allowances payable on reinsurance assumed.....		
12. General expenses due or accrued.....	92,817	94,586
13. Transfers to Separate Accounts due or accrued (net) (including \$.....0 accrued for expense allowances recognized in reserves, net of reinsured allowances).....		
14. Taxes, licenses and fees due or accrued, excluding federal income taxes.....	698,618	606,031
15.1 Current federal and foreign income taxes, including \$....284,668 on realized capital gains (losses).....	837,634	
15.2 Net deferred tax liability.....	15,747,167	16,700,765
16. Unearned investment income.....		
17. Amounts withheld or retained by company as agent or trustee.....	19,141	18,586
18. Amounts held for agents' account, including \$.....0 agents' credit balances.....		
19. Remittances and items not allocated.....	465,459	24,183
20. Net adjustment in assets and liabilities due to foreign exchange rates.....		
21. Liability for benefits for employees and agents if not included above.....		
22. Borrowed money \$.....0 and interest thereon \$.....0.....		
23. Dividends to stockholders declared and unpaid.....		
24. Miscellaneous liabilities:		
24.01 Asset valuation reserve.....	2,971,755	3,615,596
24.02 Reinsurance in unauthorized and certified (\$.....0) companies.....		
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$.....0) reinsurers.....	540,000	540,000
24.04 Payable to parent, subsidiaries and affiliates.....	582,344	377,114
24.05 Drafts outstanding.....		
24.06 Liability for amounts held under uninsured plans.....		
24.07 Funds held under coinsurance.....		
24.08 Derivatives.....		
24.09 Payable for securities.....		196,917
24.10 Payable for securities lending.....		
24.11 Capital notes \$.....0 and interest thereon \$.....0.....		
25. Aggregate write-ins for liabilities.....	1,881,263	4,673,080
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25).....	446,987,166	460,332,682
27. From Separate Accounts statement.....		
28. Total liabilities (Lines 26 and 27).....	446,987,166	460,332,682
29. Common capital stock.....	440,000	440,000
30. Preferred capital stock.....		
31. Aggregate write-ins for other-than-special surplus funds.....	0	0
32. Surplus notes.....		
33. Gross paid in and contributed surplus.....	54,097,590	54,097,590
34. Aggregate write-ins for special surplus funds.....	0	0
35. Unassigned funds (surplus).....	37,771,540	34,020,136
36. Less treasury stock, at cost:		
36.10.000 shares common (value included in Line 29 \$.....0).....		
36.20.000 shares preferred (value included in Line 30 \$.....0).....		
37. Surplus (Total Lines 31 + 32 + 33 + 34 + 35 - 36) (including \$.....0 in Separate Accounts Statement).....	91,869,130	88,117,726
38. Totals of Lines 29, 30 and 37.....	92,309,130	88,557,726
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3).....	539,296,296	548,890,408

DETAILS OF WRITE-INS

2501. Unpresented drafts pending escheatment.....	301,263	293,080
2502. Option Collateral Liabilities.....	1,580,000	4,380,000
2503.		
2598. Summary of remaining write-ins for Line 25 from overflow page.....	0	0
2599. Totals (Lines 2501 thru 2503 plus 2598) (Line 25 above).....	1,881,263	4,673,080
3101.		
3102.		
3103.		
3198. Summary of remaining write-ins for Line 31 from overflow page.....	0	0
3199. Totals (Lines 3101 thru 3103 plus 3198) (Line 31 above).....	0	0
3401.		
3402.		
3403.		
3498. Summary of remaining write-ins for Line 34 from overflow page.....	0	0
3499. Totals (Lines 3401 thru 3403 plus 3498) (Line 34 above).....	0	0

SUMMARY OF OPERATIONS

	1 Current Year to Date	2 Prior Year to Date	3 Prior Year Ended December 31
1. Premiums and annuity considerations for life and accident and health contracts.....	4,821,475	6,233,888	9,613,279
2. Considerations for supplementary contracts with life contingencies.....	278,878	513,680	767,228
3. Net investment income.....	12,557,660	12,074,896	23,870,938
4. Amortization of Interest Maintenance Reserve (IMR).....	1,602,897	2,294,878	5,785,561
5. Separate Accounts net gain from operations excluding unrealized gains or losses.....			
6. Commissions and expense allowances on reinsurance ceded.....	34,941	37,339	82,758
7. Reserve adjustments on reinsurance ceded.....			
8. Miscellaneous Income:			
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts.....			
8.2 Charges and fees for deposit-type contracts.....			
8.3 Aggregate write-ins for miscellaneous income.....	5,245	89	73
9. Totals (Lines 1 to 8.3).....	19,301,096	21,154,770	40,119,837
10. Death benefits.....	772,699	789,509	1,109,386
11. Matured endowments (excluding guaranteed annual pure endowments).....		30,361	30,361
12. Annuity benefits.....	5,666,323	5,709,423	13,146,415
13. Disability benefits and benefits under accident and health contracts.....	341		39,610
14. Coupons, guaranteed annual pure endowments and similar benefits.....			
15. Surrender benefits and withdrawals for life contracts.....	12,479,602	12,377,939	25,879,978
16. Group conversions.....			
17. Interest and adjustments on contract or deposit-type contract funds.....	672,257	758,039	1,486,212
18. Payments on supplementary contracts with life contingencies.....	399,579	386,797	780,598
19. Increase in aggregate reserves for life and accident and health contracts.....	(8,705,381)	(4,150,764)	(12,429,664)
20. Totals (Lines 10 to 19).....	11,285,420	15,901,304	30,042,896
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only).....	199,092	260,671	385,073
22. Commissions and expense allowances on reinsurance assumed.....			
23. General insurance expenses.....	1,434,880	1,311,587	2,619,000
24. Insurance taxes, licenses and fees, excluding federal income taxes.....	86,804	57,778	131,115
25. Increase in loading on deferred and uncollected premiums.....	(3,506)	1,543	19,402
26. Net transfers to or (from) Separate Accounts net of reinsurance.....			
27. Aggregate write-ins for deductions.....	5,184	44	12
28. Totals (Lines 20 to 27).....	13,007,874	17,532,927	33,197,498
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28).....	6,293,222	3,621,843	6,922,339
30. Dividends to policyholders.....	5,166	5,031	11,125
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30).....	6,288,056	3,616,812	6,911,214
32. Federal and foreign income taxes incurred (excluding tax on capital gains).....	823,514	1,039,357	(34,049,826)
33. Net gain from operations after dividends to policyholders and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32).....	5,464,542	2,577,455	40,961,040
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$.....0 (excluding taxes of \$.....592,530 transferred to the IMR).....	(810,005)	235,047	56,636
35. Net income (Line 33 plus Line 34).....	4,654,537	2,812,502	41,017,676
CAPITAL AND SURPLUS ACCOUNT			
36. Capital and surplus, December 31, prior year.....	88,557,727	64,158,437	64,158,437
37. Net income (Line 35).....	4,654,537	2,812,502	41,017,676
38. Change in net unrealized capital gains (losses) less capital gains tax of \$.....0.....	(2,514,320)	720,883	1,623,684
39. Change in net unrealized foreign exchange capital gain (loss).....			
40. Change in net deferred income tax.....	953,598	(101,627)	(24,330,815)
41. Change in nonadmitted assets.....	13,748	994	5,687,049
42. Change in liability for reinsurance in unauthorized and certified companies.....			
43. Change in reserve on account of change in valuation basis, (increase) or decrease.....			
44. Change in asset valuation reserve.....	643,841	268,232	401,696
45. Change in treasury stock.....			
46. Surplus (contributed to) withdrawn from Separate Accounts during period.....			
47. Other changes in surplus in Separate Accounts Statement.....			
48. Change in surplus notes.....			
49. Cumulative effect of changes in accounting principles.....			
50. Capital changes:			
50.1 Paid in.....			
50.2 Transferred from surplus (Stock Dividend).....			
50.3 Transferred to surplus.....			
51. Surplus adjustment:			
51.1 Paid in.....			
51.2 Transferred to capital (Stock Dividend).....			
51.3 Transferred from capital.....			
51.4 Change in surplus as a result of reinsurance.....			
52. Dividends to stockholders.....			
53. Aggregate write-ins for gains and losses in surplus.....	0	0	0
54. Net change in capital and surplus (Lines 37 through 53).....	3,751,404	3,700,984	24,399,290
55. Capital and surplus as of statement date (Lines 36 + 54).....	92,309,131	67,859,421	88,557,727
DETAILS OF WRITE-INS			
08.301. Other income.....	5,245	89	73
08.302.			
08.303.			
08.398. Summary of remaining write-ins for Line 8.3 from overflow page.....	0	0	0
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above).....	5,245	89	73
2701. Other miscellaneous expense.....		44	12
2702. Policy settlements.....	5,184		
2703.			
2798. Summary of remaining write-ins for Line 27 from overflow page.....	0	0	0
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above).....	5,184	44	12
5301.			
5302.			
5303.			
5398. Summary of remaining write-ins for Line 53 from overflow page.....	0	0	0
5399. Totals (Lines 5301 thru 5303 plus 5398) (Line 53 above).....	0	0	0

CASH FLOW

	1 Current Year to Date	2 Prior Year To Date	3 Prior Year Ended December 31
CASH FROM OPERATIONS			
1. Premiums collected net of reinsurance.....	5,206,477	6,938,503	10,527,181
2. Net investment income.....	11,754,316	12,106,004	23,494,371
3. Miscellaneous income.....	40,186	37,428	82,831
4. Total (Lines 1 through 3).....	17,000,979	19,081,935	34,104,383
5. Benefit and loss related payments.....	19,514,718	19,267,546	41,952,982
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			
7. Commissions, expenses paid and aggregate write-ins for deductions.....	4,381,987	1,748,702	(1,332,019)
8. Dividends paid to policyholders.....	5,166	5,031	10,971
9. Federal and foreign income taxes paid (recovered) net of \$.....0 tax on capital gains (losses).....	(34,123,153)	910,134	1,842,357
10. Total (Lines 5 through 9).....	(10,221,282)	21,931,413	42,474,291
11. Net cash from operations (Line 4 minus Line 10).....	27,222,261	(2,849,478)	(8,369,908)
CASH FROM INVESTMENTS			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds.....	13,291,713	20,151,425	45,853,647
12.2 Stocks.....			2,500,000
12.3 Mortgage loans.....			
12.4 Real estate.....			
12.5 Other invested assets.....			
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments.....			
12.7 Miscellaneous proceeds.....	2,045,942	2,350,287	5,843,831
12.8 Total investment proceeds (Lines 12.1 to 12.7).....	15,337,655	22,501,712	54,197,478
13. Cost of investments acquired (long-term only):			
13.1 Bonds.....	33,997,680	1	27,568,927
13.2 Stocks.....		3,420,888	8,048,862
13.3 Mortgage loans.....			
13.4 Real estate.....			
13.5 Other invested assets.....			973,590
13.6 Miscellaneous applications.....	1,152,676	1,005,071	2,652,605
13.7 Total investments acquired (Lines 13.1 to 13.6).....	35,150,356	4,425,960	39,243,984
14. Net increase or (decrease) in contract loans and premium notes.....	(7,246)	(192,963)	(298,003)
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14).....	(19,805,455)	18,268,715	15,251,497
CASH FROM FINANCING AND MISCELLANEOUS SOURCES			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes.....			
16.2 Capital and paid in surplus, less treasury stock.....			
16.3 Borrowed funds.....			
16.4 Net deposits on deposit-type contracts and other insurance liabilities.....	(466,731)	(811,057)	(1,694,932)
16.5 Dividends to stockholders.....			
16.6 Other cash provided (applied).....	652,410	914,991	384,058
17. Net cash from financing and miscellaneous sources (Lines 16.1 through 16.4 minus Line 16.5 plus Line 16.6).....	185,679	103,934	(1,310,874)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS			
18. Net change in cash, cash equivalents and short-term investments (Line 11 plus Line 15 plus Line 17).....	7,602,485	15,523,171	5,570,715
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year.....	24,277,342	18,706,627	18,706,627
19.2 End of period (Line 18 plus Line 19.1).....	31,879,827	34,229,798	24,277,342
Note: Supplemental disclosures of cash flow information for non-cash transactions:			
20.0001 Bonds acquired as a result of exchange transactions.....	6,025,735	1,327,890	5,271,745
20.0002 Bonds disposed of as a result of exchange transactions.....	(6,025,735)	(1,327,890)	(5,271,745)

EXHIBIT 1

DIRECT PREMIUMS AND DEPOSIT-TYPE CONTRACTS

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
1. Industrial life.....			
2. Ordinary life insurance.....	941,857	1,002,830	2,111,327
3. Ordinary individual annuities.....	4,240,853	5,605,097	8,332,443
4. Credit life (group and individual).....			
5. Group life insurance.....			
6. Group annuities.....			
7. A&H - group.....			
8. A&H - credit (group and individual).....			
9. A&H - other.....			
10. Aggregate of all other lines of business.....	0	0	0
11. Subtotal.....	5,182,710	6,607,927	10,443,770
12. Deposit-type contracts.....			
13. Total.....	5,182,710	6,607,927	10,443,770

DETAILS OF WRITE-INS

1001.			
1002.			
1003.			
1098. Summary of remaining write-ins for Line 10 from overflow page.....	0	0	0
1099. Total (Lines 1001 thru 1003 plus 1098) (Line 10 above).....	0	0	0

1. Summary of Significant Accounting Policies and Going Concern**A. Accounting Practices**

The financial statements of Fidelity & Guaranty Life Insurance Company of New York (“the Company”) are presented on the basis of accounting practices prescribed or permitted by the New York State Department of Financial Services (“NYDFS”).

The NYDFS recognizes only statutory accounting practices prescribed or permitted by the State of New York for determining and reporting the financial condition and results of operations of an insurance company and for determining its solvency under New York Insurance Law. The National Association of Insurance Commissioners' (“NAIC”) Accounting Practices and Procedures Manual (“NAIC SAP”) has been adopted as a component of prescribed or permitted practices by the State of New York. The Company follows these prescribed practices and does not use other permitted practices and, as such, there is no Risk Based Capital effect.

A reconciliation of the Company’s net income and capital and surplus between NAIC SAP and practices prescribed and permitted by the State of New York is shown below:

	SSAP #	F/S Page	F/S Line #	6/30/2018	12/31/2017
NET INCOME					
(1) Fidelity & Guaranty Life Insurance Company of New York state basis (Page 4, Line 35, Columns 1 & 3)	XXX	XXX	XXX	\$ 4,654,537	\$41,017,676
(2) State Prescribed Practices that are an increase/decrease from NAIC SAP:					
None				—	—
(3) State Permitted Practices that are an increase/decrease from NAIC SAP:					
None				—	\$ —
(4) NAIC SAP (1 - 2 - 3 = 4)	XXX	XXX	XXX	\$ 4,654,537	\$41,017,676
SURPLUS (DEFICIT)					
(5) Fidelity & Guaranty Life Insurance Company of New York state basis (Page 3, Line 38, Columns 1 & 2)	XXX	XXX	XXX	\$ 92,309,130	\$88,557,726
(6) State Prescribed Practices that are an increase/decrease from NAIC SAP:					
None				—	—
(7) State Permitted Practices that are an increase/decrease from NAIC SAP:					
None				—	—
(8) NAIC SAP (5 - 6 - 7 = 8)	XXX	XXX	XXX	\$ 92,309,130	\$88,557,726

C. Accounting Policy

- (6) Loan-backed and structured securities are stated at either amortized cost or, for those securities rated NAIC 6, the lower of amortized cost or fair value. Loan-backed and structured securities that are deemed to be other-than-temporarily impaired are written down through the statement of operations to fair value or to the amount of the discounted estimated future cash flows. See Note 5D (5) for the circumstances that result in the recognition of an other-than-temporary impairment loss ("OTTI"). The retrospective adjustment method was used to value all securities except for interest only securities or securities where the yield had become negative. These securities were valued using the prospective method.

D. Going Concern - Not Applicable.

No other significant changes.

2. Accounting Changes and Corrections of Errors - No change
3. Business Combinations and Goodwill - No significant change
4. Discontinued Operations - No change
5. Investments

D. Loan-Backed and Structured Securities

- (1) Prepayment assumptions for single class and multi-class mortgage-backed and asset-backed securities were obtained from dealer survey values and are consistent with the current interest rate and economic environment.
- (2) During second quarter 2018, the Company did not recognize other-than temporary impairments related to an intent to sell and/or lack of intent to retain the loan-backed or structured securities.
- (3) For the six months ended June 30, 2018, the Company did not recognize other-than-temporary impairments on loan-backed and structured security as the present value of cash flows expected to be collected are less than the amortized cost basis of these securities.

(4) The following table presents the unrealized loss aging for the Company's investments in loan-backed and structured securities at June 30, 2018 by length of time the security was in a continuous unrealized loss position.

a) The aggregate amount of unrealized losses:

1. Less than 12 Months	\$300,479
2. 12 Months or Longer	\$44,644

b) The aggregate related fair value of securities with unrealized losses:

1. Less than 12 Months	\$21,076,218
2. 12 Months or Longer	\$2,134,482

(5) If the fair value of a loan-backed or structured security is less than its amortized cost basis at the balance sheet date, the Company determines whether the following circumstances exist and, if so, recognizes an- other-than-temporary impairment loss:

- If the Company intends to sell the security or does not have the intent and ability to retain the security until its amortized cost is recovered, the security is other-than-temporarily impaired. A realized loss is recognized for the entire difference between the security's amortized cost and its fair value at the balance-sheet date.
- If the Company does not expect to recover the entire amortized cost from the present value of the security's future cash flows, it cannot assert it has the ability to recover the security's amortized cost even though it has no intent to sell and has the intent and ability to retain. The security is therefore other-than-temporarily impaired. A realized loss is recognized for the non-interest-related decline, which is the difference between the security's amortized cost and the present value of cash flows expected to be collected.

E. Repurchase Agreements and/or Securities Lending Transactions - None

F. Repurchase Agreements Transactions Accounted for as Secured Borrowing - None

G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing - None

H. Repurchase Agreements Transactions Accounted for as a Sale - None

I. Reverse Repurchase Agreements Transactions Accounted for as a Sale - None

M. Working Capital Finance Investments - None

N. Offsetting and Netting of Assets and Liabilities - None

No other significant changes.

6. Joint Ventures, Partnerships and Limited Liability Companies - No significant change

7. Investment Income - No significant change

8. Derivative Instruments - No significant change

9. Income Taxes - No significant change

10. Information Concerning Parent, Subsidiaries and Affiliates and Related Parties

D. At June 30, 2018, the Company has various amounts due to or from related parties. The following table presents the amounts outstanding and the respective related party:

<u>Amount due (to) from</u>	<u>Related Party</u>	<u>Relationship to Company</u>
\$(137,731)	Fidelity & Guaranty Life Insurance Company ("FGLIC")	Direct Parent
\$(361,420)	Fidelity & Guaranty Life Business Services, Inc. ("FGLBS")	Affiliate
\$(67,500)	FGL Holdings (Cayman)	Ultimate Parent

The terms of the settlement of the current balances require that the amounts be settled within 30 days.

Additionally, the Company had an income tax payable balance at June 30, 2018 of \$837,634 to FGLIC.

11. Debt

B. FHLB (Federal Home Loan Bank) Agreements - None.

No other significant changes.

12. Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans.

A-F. Neither the Company, FGLIC nor Fidelity & Guaranty Life Business Services ("FGLBS") provide for a defined benefit pension plan or other postretirement benefits to its employees and accordingly the financial statements of the Company do not reflect any provision for such costs for the period ended June 30, 2018.

13. Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations - No significant change

14. Liabilities, Contingencies and Assessments - No significant change

15. Leases

The Company does not have any lease obligations.

16. Information About Financial Instruments with Off-Balance Sheet Risk and Financial Instruments With Concentrations of Credit Risk

The Company does not have any financial instruments with off-balance sheet risk to disclose.

17. Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities

A. Transfers of Receivables Reported as Sales. - None

B. Transfer and Servicing of Financial Assets. - None

C. Wash Sales. - None

18. Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans

The Company does not administer uninsured plans or partially insured plans.

19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators

The Company does not write premiums through managing general agents or third party administrators.

20. Fair Value Measurements

A. The Company's measurement of fair value is based on assumptions used by market participants in pricing the asset or liability, which may include inherent risk, restrictions on the sale or use of an asset or non-performance risk, which may include the Company's own credit risk. The Company's estimate of an exchange price is the price in an orderly transaction between market participants to sell the asset or transfer the liability ("exit price") in the principal market, or the most advantageous market in the absence of a principal market, for that asset or liability, as opposed to the price that would be paid to acquire the asset or receive a liability ("entry price").

(1) Fair Value Measurements at June 30, 2018:

(1) Description	(2) (Level 1)	(3) (Level 2)	(4) (Level 3)	(5) Total
Assets at fair value:				
Derivative instruments	\$ —	\$ 1,454,576	\$ —	\$ 1,454,576
Cash equivalents	31,482,991			31,482,991
Total assets at fair value	\$ 31,482,991	\$ 1,454,576	\$ —	\$ 32,937,567

(2) Fair Value Measurements in Level 3 of the Fair Value Hierarchy

No fair value measurements were determined using significant unobservable inputs (Level 3). Level 3 securities trade in less liquid or illiquid markets with limited or no pricing information. The valuation relies on management's judgment concerning the discount rate used in calculating expected cash flows, credit quality, industry sector performance and expected maturity.

(3) The Company's policy is to recognize transfers in and transfers out of the fair value hierarchy levels as of the beginning of the year of the event or change in circumstances that caused the transfer.

(4) Valuation techniques and inputs used in Fair Value Measurements for Level 2:

Derivative Instruments - The fair value of call option assets is based upon valuation pricing models, which represents what the Company would expect to receive or pay at the balance sheet date if it canceled the options, entered into offsetting positions, or exercised the options. Fair values for these instruments are determined internally, based on valuation pricing models which use market-observable inputs, including interest rates, yield curve volatilities, and other factors, and therefore the assets are classified as Level 2. Credit risk related to the counterparty is considered when estimating the fair values of these derivatives. However, the Company is largely protected by collateral arrangements with counterparties.

B. Not Applicable.

C. Aggregate Fair Value for all financial instruments at June 30, 2018:

Type of Financial Instruments	Aggregate Fair Value	Admitted Asset	(Level 1)	(Level 2)	(Level 3)	Not Practicable (Carrying Value)
Assets:						
Bonds	\$456,181,505	\$ 450,406,952	\$34,075,561	\$ 419,144,987	\$ 2,960,956	\$ —
Preferred stocks	29,946,232	28,283,076	21,401,257	8,544,975		—
Derivative instruments	1,454,576	1,454,576		1,454,576		—
Surplus debentures	20,548,581	20,263,381		20,548,581		—
Policy loans	950,066	1,162,498			950,066	
Cash equivalents	31,482,991	31,482,991	31,482,991		—	—
Liabilities:						
Deposit-type contracts-general account:						
Payout annuities without life contingency	26,478,399	24,946,793		26,478,399		—

Bonds and preferred stocks: Fair values for bonds and preferred stocks are based on valuations obtained from an independent pricing service or broker quotes. The independent pricing service's valuations are based on market data and utilize pricing models that vary by asset class and incorporate available trade, bid and other market information and, for structured securities, cash flow and loan performance data when available. The primary inputs are observable and include benchmark yields, reported trades, broker/dealer quotes, issuer spread, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. The independent pricing service also evaluates new issue data, monthly payment information and collateral performance. The independent pricing service uses spreads and other information solicited from Wall Street buy and sell side sources, including primary and secondary dealers, portfolio managers and research analysts. The Company uses the valuations provided by the independent pricing service as the estimated fair value of the security when available. If the independent pricing service is not able to provide a valuation, the Company obtains a broker quote and uses the broker quote as an estimate of fair value.

During the first quarter ended March 31, 2018, the Company recognized credit related impairment losses of \$459,004 on securities related to investments in Bruce Mansfield ("BM") as a result of several events in late January 2018 which impacted the credit rating of the Company. In late January, S&P downgraded First Energy Solutions, the ultimate parent of BM, causing BM's rating to fall to an NAIC 6 rated security. This security was sold in February 2018 subsequent to its impairment in January 2018.

Cash Equivalents: The Company's investment in cash equivalents is in the form of SVO-identified exempt money market mutual funds and their fair value represents their cost.

Derivative instruments: The fair value of equity options is based upon valuation pricing models and represents what the Company would expect to receive or pay at the balance sheet date if the Company canceled the options, entered into offsetting positions, or exercised the options. Fair values for these instruments were determined internally, based on valuation pricing models which use market observable inputs, including interest rates, yield curve volatilities and other factors.

Surplus debentures: The fair values of surplus debentures are based on valuations obtained from independent pricing services or broker quotes.

Policy loans: Fair values for policy loans are estimated using discounted cash flow analysis, using interest rates currently being offered for loans with similar credit risk. Loans with similar characteristics are aggregated for purposes of the calculations.

Deposit-type contracts: Fair values for the Company's liabilities under deposit-type contracts are estimated using discounted cash flow calculations based on interest rates currently being offered for like contracts with similar maturities.

D. Not Applicable

21. Other Items - No significant change
22. Events Subsequent - No significant change
23. Reinsurance - No significant change
24. Retrospectively Rated Contracts & Contracts Subject to Redetermination

The Company has no retrospectively rated contracts or contracts subject to redetermination.

25. Changes in Incurred Losses and Loss Adjustment Expenses

The Company does not have any accident and health business.

26. Intercompany Pooling Arrangements - None
27. Structured Settlements - Not Applicable
28. Healthcare Receivables - None
29. Participating Policies - No change
30. Premium Deficiency Reserves - Not Applicable
31. Reserves for Life Contracts and Annuity Contracts - No significant change
32. Analysis of Annuity Actuarial Reserves and Deposit Type Liabilities by Withdrawal Characteristics
No significant change
33. Premiums and Annuity Considerations Deferred and Uncollected - No significant change
34. Separate Account
The Company does not have any separate accounts.
35. Loss/Claim Adjustment Expenses - Not Applicable

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

GENERAL

- 1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? Yes [] No [X]
- 1.2 If yes, has the report been filed with the domiciliary state? Yes [] No []
- 2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? Yes [] No [X]
- 2.2 If yes, date of change: _____
- 3.1 Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? Yes [X] No []
If yes, complete Schedule Y, Parts 1 and 1A.
- 3.2 Have there been any substantial changes in the organizational chart since the prior quarter end? Yes [] No [X]
- 3.3 If the response to 3.2 is yes, provide a brief description of those changes.
- 3.4 Is the reporting entity publicly traded or a member of a publicly traded group? Yes [X] No []
- 3.5 If the response to 3.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group. 1668428
- 4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes [] No [X]
- 4.2 If yes, provide name of entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1 Name of Entity	2 NAIC Company Code	3 State of Domicile

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? Yes [] No [X] N/A []
If yes, attach an explanation.
- 6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. 12/31/2017
- 6.2 State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. 12/31/2012
- 6.3 State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). 08/08/2018
- 6.4 By what department or departments?
New York State Department of Financial Services
- 6.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? Yes [] No [] N/A [X]
- 6.6 Have all of the recommendations within the latest financial examination report been complied with? Yes [X] No [] N/A []
- 7.1 Has this reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? Yes [] No [X]
- 7.2 If yes, give full information:

- 8.1 Is the company a subsidiary of a bank holding company regulated with the Federal Reserve Board? Yes [] No [X]
- 8.2 If response to 8.1 is yes, please identify the name of the bank holding company.
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? Yes [] No [X]
- 8.4 If the response to 8.3 is yes, please provide below the names and location (city and state of the main office) of any affiliates regulated by a federal regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator].

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC

- 9.1 Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? Yes [X] No []
- (a) Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- (b) Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;
- (c) Compliance with applicable governmental laws, rules and regulations;
- (d) The prompt internal reporting of violations to an appropriate person or persons identified in the code; and
- (e) Accountability for adherence to the code.
- 9.11 If the response to 9.1 is No, please explain:
- 9.2 Has the code of ethics for senior managers been amended? Yes [] No [X]
- 9.21 If the response to 9.2 is Yes, provide information related to amendment(s).
- 9.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes [] No [X]
- 9.31 If the response to 9.3 is Yes, provide the nature of any waiver(s).

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

FINANCIAL

- 10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes No
- 10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: \$ 0

INVESTMENT

- 11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) Yes No
- 11.2 If yes, give full and complete information relating thereto:
12. Amount of real estate and mortgages held in other invested assets in Schedule BA: \$ 0
13. Amount of real estate and mortgages held in short-term investments: \$ 0
- 14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? Yes No
- 14.2 If yes, please complete the following:

- 14.21 Bonds
- 14.22 Preferred Stock
- 14.23 Common Stock
- 14.24 Short-Term Investments
- 14.25 Mortgage Loans on Real Estate
- 14.26 All Other
- 14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26)
- 14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above

	1 Prior Year End Book/Adjusted Carrying Value		2 Current Quarter Book/Adjusted Carrying Value
\$	0	\$	0
	0		0
	0		0
	0		0
	0		0
	0		0
\$	0	\$	0
\$	0	\$	0

- 15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? Yes No
- 15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? Yes No
- If no, attach a description with this statement.

16. For the reporting entity's security lending program, state the amount of the following as of current statement date:

- 16.1 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2: \$ 0
- 16.2 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2: \$ 0
- 16.3 Total payable for securities lending reported on the liability page: \$ 0

17. Excluding items in Schedule E-Part 3-Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III - General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping Agreements of the NAIC *Financial Condition Examiners Handbook*? Yes No

17.1 For all agreements that comply with the requirements of the NAIC *Financial Condition Examiners Handbook*, complete the following:

1 Name of Custodian(s)	2 Custodian Address
JP Morgan Chase Bank, N.A.	4 Chase Metrotech Center, Brooklyn, NY 11245

17.2 For all agreements that do not comply with the requirements of the NAIC *Financial Condition Examiners Handbook*, provide the name, location and a complete explanation:

1 Name(s)	2 Location(s)	3 Complete Explanation(s)

- 17.3 Have there been any changes, including name changes, in the custodian(s) identified in 17.1 during the current quarter? Yes No

17.4 If yes, give full and complete information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason

17.5 Investment management – Identify all investment advisors, investment managers, broker/dealers, including individuals that have the authority to make investment decisions on behalf of the reporting entity. For assets that are managed internally by employees of the reporting entity, note as such ["...that have access to the investment accounts", "handle securities"].

1 Name of Firm or Individual	2 Affiliation
Payden and Rygel	U
Raj Krishnan	I

17.5097 For those firms/individuals listed in the table for Question 17.5, do any firms/individuals unaffiliated with the reporting entity (i.e., designated with a "U") manage more than 10% of the reporting entity's assets? Yes No

17.5098 For firms/individuals unaffiliated with the reporting entity (i.e., designated with a "U") listed in the table for Question 17.5, does the total assets under management aggregate to more than 50% of the reporting entity's assets? Yes No

17.6 For those firms or individuals listed in the table for 17.5 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed
107160	Payden and Rygel	L2GZWMRUEFTFNIS0711	Not Registered	NO

- 18.1 Have all the filing requirements of the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* been followed? Yes No

18.2 If no, list exceptions:

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

19. By self-designating 5*GI securities, the reporting entity is certifying the following elements for each self-designated 5*GI security:

- a. Documentation necessary to permit a full credit analysis of the security does not exist.
- b. Issuer or obligor is current on all contracted interest and principal payments.
- c. The insurer has an actual expectation of ultimate payment of all contracted interest and principal.

Has the reporting entity self-designated 5*GI securities?

Yes [] No [X]

**FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK
GENERAL INTERROGATORIES (continued)**

PART 2 - LIFE & HEALTH

1. Report the statement value of mortgage loans at the end of this reporting period for the following categories:

	Amount	
1.1 Long-term mortgages in good standing		
1.11 Farm mortgages.....	\$	
1.12 Residential mortgages.....	\$	
1.13 Commercial mortgages.....	\$	
1.14 Total mortgages in good standing.....	\$0	
1.2 Long-term mortgages in good standing with restructured terms		
1.21 Total mortgages in good standing with restructured terms.....	\$	
1.3 Long-term mortgage loans upon which interest is overdue more than three months		
1.31 Farm mortgages.....	\$	
1.32 Residential mortgages.....	\$	
1.33 Commercial mortgages.....	\$	
1.34 Total mortgages with interest overdue more than three months.....	\$0	
1.4 Long-term mortgage loans in process of foreclosure		
1.41 Farm mortgages.....	\$	
1.42 Residential mortgages.....	\$	
1.43 Commercial mortgages.....	\$	
1.44 Total mortgages in process of foreclosure.....	\$0	
1.5 Total mortgage loans (Lines 1.14 + 1.21 + 1.34 + 1.44) (Page 2, Column 3, Lines 3.1 + 3.2)	\$0	
1.6 Long-term mortgages foreclosed, properties transferred to real estate in current quarter		
1.61 Farm mortgages.....	\$	
1.62 Residential mortgages.....	\$	
1.63 Commercial mortgages.....	\$	
1.64 Total mortgages foreclosed and transferred to real estate.....	\$0	
2. Operating Percentages:		
2.1 A&H loss percent.....	
2.2 A&H cost containment percent.....	
2.3 A&H expense percent excluding cost containment expenses.....	
3.1 Do you act as a custodian for health savings accounts?.....	Yes []	No [X]
3.2 If yes, please provide the amount of custodial funds held as of the reporting date.....	\$	
3.3 Do you act as an administrator for health savings accounts?.....	Yes []	No [X]
3.4 If yes, please provide the balance of the funds administered as of the reporting date.....	\$	
4. Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states?.....	Yes []	No [X]
4.1 If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile or the reporting entity?.....	Yes []	No [X]

SCHEDULE S - CEDED REINSURANCE

Showing All New Reinsurance Treaties - Current Year to Date

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Reinsurer	5 Domiciliary Jurisdiction	6 Type of Reinsurance Ceded	7 Type of Reinsurer	8 Certified Reinsurer Rating (1 through 6)	9 Effective Date of Certified Reinsurer Rating
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NONE

FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS

Current Year to Date - Allocated by States and Territories

States, Etc.	1	Direct Business Only					
		Life Contracts		4	5	6	7
		2	3				
	Active Status (a)	Life Insurance Premiums	Annuity Considerations	A&H Insurance Premiums, Including Policy Membership and Other Fees	Other Considerations	Total Columns 2 through 5	Deposit-Type Contracts
1. Alabama.....	AL N					0	
2. Alaska.....	AK N					0	
3. Arizona.....	AZ N					0	
4. Arkansas.....	AR N					0	
5. California.....	CA N					0	
6. Colorado.....	CO N					0	
7. Connecticut.....	CT N					0	
8. Delaware.....	DE N					0	
9. District of Columbia.....	DC N					0	
10. Florida.....	FL N					0	
11. Georgia.....	GA N					0	
12. Hawaii.....	HI N					0	
13. Idaho.....	ID N					0	
14. Illinois.....	IL N					0	
15. Indiana.....	IN N					0	
16. Iowa.....	IA N					0	
17. Kansas.....	KS N					0	
18. Kentucky.....	KY N					0	
19. Louisiana.....	LA N					0	
20. Maine.....	ME N					0	
21. Maryland.....	MD N					0	
22. Massachusetts.....	MA N					0	
23. Michigan.....	MI N					0	
24. Minnesota.....	MN N					0	
25. Mississippi.....	MS N					0	
26. Missouri.....	MO N					0	
27. Montana.....	MT N					0	
28. Nebraska.....	NE N					0	
29. Nevada.....	NV N					0	
30. New Hampshire.....	NH N					0	
31. New Jersey.....	NJ N					0	
32. New Mexico.....	NM N					0	
33. New York.....	NY L	1,027,728	4,240,853			5,268,581	
34. North Carolina.....	NC N					0	
35. North Dakota.....	ND N					0	
36. Ohio.....	OH N					0	
37. Oklahoma.....	OK N					0	
38. Oregon.....	OR N					0	
39. Pennsylvania.....	PA N					0	
40. Rhode Island.....	RI N					0	
41. South Carolina.....	SC N					0	
42. South Dakota.....	SD N					0	
43. Tennessee.....	TN N					0	
44. Texas.....	TX N					0	
45. Utah.....	UT N					0	
46. Vermont.....	VT N					0	
47. Virginia.....	VA N					0	
48. Washington.....	WA N					0	
49. West Virginia.....	WV N					0	
50. Wisconsin.....	WI N					0	
51. Wyoming.....	WY N					0	
52. American Samoa.....	AS N					0	
53. Guam.....	GU N					0	
54. Puerto Rico.....	PR N					0	
55. US Virgin Islands.....	VI N					0	
56. Northern Mariana Islands.....	MP N					0	
57. Canada.....	CAN N					0	
58. Aggregate Other Alien.....	OT .XXX.	0	0	0	0	0	0
59. Subtotal.....	.XXX.	1,027,728	4,240,853	0	0	5,268,581	0
90. Reporting entity contributions for employee benefit plans.....	.XXX.					0	
91. Dividends or refunds applied to purchase paid-up additions and annuities.....	.XXX.	1,130				1,130	
92. Dividends or refunds applied to shorten endowment or premium paying period.....	.XXX.					0	
93. Premium or annuity considerations waived under disability or other contract provisions.....	.XXX.	341				341	
94. Aggregate other amounts not allocable by State.....	.XXX.	0	0	0	0	0	0
95. Totals (Direct Business).....	.XXX.	1,029,199	4,240,853	0	0	5,270,052	0
96. Plus Reinsurance Assumed.....	.XXX.					0	
97. Totals (All Business).....	.XXX.	1,029,199	4,240,853	0	0	5,270,052	0
98. Less Reinsurance Ceded.....	.XXX.	342,453				342,453	
99. Totals (All Business) less Reinsurance Ceded.....	.XXX.	686,746	4,240,853	0	0	4,927,599	0

DETAILS OF WRITE-INS

58001.....	.XXX.					0	
58002.....	.XXX.					0	
58003.....	.XXX.					0	
58998. Summary of remaining write-ins for line 58 from overflow page.....	.XXX.	0	0	0	0	0	0
58999. Total (Lines 58001 thru 58003 plus 58998) (Line 58 above).....	.XXX.	0	0	0	0	0	0
9401.....	.XXX.					0	
9402.....	.XXX.					0	
9403.....	.XXX.					0	
9498. Summary of remaining write-ins for line 94 from overflow page.....	.XXX.	0	0	0	0	0	0
9499. Total (Lines 9401 thru 9403 plus 9498) (Line 94 above).....	.XXX.	0	0	0	0	0	0

(a) Active Status Count

L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG..... 1
E - Eligible - Reporting entities eligible or approved to write surplus lines in the state..... 0

R - Registered - Non-domiciled RRGs..... 0
Q - Qualified - Qualified or accredited reinsurer..... 0
N - None of the above - Not allowed to write business in the state..... 56

**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART**

<u>Entity Name*</u>	<u>FEIN</u>	<u>DOMICILE</u>	<u>NAIC</u>
SECTION I – DOWNSTREAM AFFILIATES OF FGL HOLDINGS			
FGL Holdings	98-1354810	Cayman Islands	
CF Bermuda Holdings Limited	98-1387885	Bermuda	
F&G Life Re Ltd	98-1384477	Bermuda	
F&G Reinsurance Ltd	98-1294532	Bermuda	
FGL US Holdings, Inc.	82-2796563	DE	
Fidelity & Guaranty Life Holdings, Inc.	48-1245662	DE	
Fidelity & Guaranty Life Business Services, Inc.	43-1914674	DE	
Fidelity & Guaranty Life Insurance Company	52-6033321	IA	63274
Fidelity & Guaranty Life Insurance Company of New York	13-1972800	NY	69434
Fidelity & Guaranty Life Insurance Agency, Inc.	52-1387769	MD	
Fidelity & Guaranty Life Assignment, LLC		MD	
Fidelity & Guaranty Life Brokerage, Inc.	52-1830538	MD	
Raven Reinsurance Company	27-3993835	VT	14069
Front Street Re (Cayman) Ltd.	98-109671	Cayman Islands	
SECTION II – UPSTREAM AFFILIATES OF FGL HOLDINGS			
Stephen A. Schwarzman			N/A
Blackstone Group Management L.L.C.	20-8849994	Delaware	N/A
The Blackstone Group L.P. ¹	20-8875684	Delaware	N/A
Blackstone Holdings III GP Management L.L.C.	26-0269478	Delaware	N/A
Blackstone Holdings III GP L.P.	26-0288893	Delaware	N/A
Blackstone Holdings III L.P.	26-0450202	Quebec	N/A
Blackstone Tactical Opportunities LR Associates-B (Cayman) Ltd. ²	98-1379951	Cayman Islands	N/A
CFS Holdings (Cayman) Manager L.L.C.	81-2308000	Delaware	N/A
CFS Holdings (Cayman), L.P.	98-1302198	Cayman Islands	N/A
CFS Holdings II (Cayman), L.P.	98-1368475	Cayman Islands	N/A

* Each entity owns 100% of the entity or entities listed directly below it and indented by five (5) spaces, unless otherwise indicated in a note below.

¹ For a complete list of all subsidiaries of The Blackstone Group L.P. (“Blackstone”) as of June 30, 2018, please see Blackstone’s 2017 10-K. No subsidiaries, other than those identified in this Schedule Y, directly or indirectly control Fidelity & Guaranty Life Insurance Company.

² The controlling persons of Blackstone Tactical Opportunities LR Associates-B (Cayman) Ltd. are Qasim Abbas, Kishore Moorjani and Andrea Valeri. Blackstone Tactical Opportunities LR Associates-B (Cayman) Ltd. has delegated its authority to direct (or cause the direction of) the management and policies of Fidelity & Guaranty Life Insurance Company on behalf of the Blackstone-related entities to Menes O. Chee.

FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

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	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	Is an SCA Filing Required? (Y/N)	*
Members															
							SECTION I - DOWNSTREAM AFFILIATES OF FGL HOLDINGS								
0000			98-1354810		1668428	New York Stock Exchange	FGL HOLDINGS	CYM	UIP	CFS HOLDINGS II (CAYMAN) L.P.	OWNERSHIP	10.496	BLACKSTONE TACTICAL OPPORTUNITIES LR ASSOCIATES-B (CAYMAN) LTD., QASIM ABBAS, MALCOLM JACKSON, KISHORE MOORJANI, ANDREA VALERI, MENES O. CHEE	N	1
0000			98-1387885				CF BERMUDA HOLDINGS LIMITED	BMU	UIP	FGL HOLDINGS	OWNERSHIP	100.000	FGL HOLDINGS	N	
0000			98-1384477				F&G LIFE RE LTD	BMU	IA	CF BERMUDA HOLDINGS LIMITED	OWNERSHIP	100.000	FGL HOLDINGS	N	
0000			98-1294532				F&G REINSURANCE LTD	BMU	IA	CF BERMUDA HOLDINGS LIMITED	OWNERSHIP	100.000	FGL HOLDINGS	N	
0000			82-2796563				FGL US HOLDINGS, INC	DE	UIP	CF BERMUDA HOLDINGS LIMITED	OWNERSHIP	100.000	FGL HOLDINGS	N	
0000			48-1245662				FIDELITY & GUARANTY LIFE HOLDINGS, INC.	DE	UIP	FGL US HOLDINGS, INC.	OWNERSHIP	100.000	FGL HOLDINGS	N	
0000			43-1914674				FIDELITY & GUARANTY LIFE BUSINESS SERVICES, INC.	DE	NIA	FIDELITY & GUARANTY LIFE HOLDINGS, INC.	OWNERSHIP	100.000	FGL HOLDINGS	N	
4731		63274	52-6033321				FIDELITY & GUARANTY LIFE INSURANCE COMPANY	IA	UDP	FIDELITY & GUARANTY LIFE HOLDINGS, INC.	OWNERSHIP	100.000	FGL HOLDINGS	Y	
4731		69434	13-1972800				FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK	NY	RE	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	OWNERSHIP	100.000	FGL HOLDINGS	Y	
0000			52-1387769				FIDELITY & GUARANTY LIFE INSURANCE AGENCY, INC.	MD	NIA	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	OWNERSHIP	100.000	FGL HOLDINGS	Y	
0000							FIDELITY & GUARANTY LIFE ASSIGNMENT, LLC	MD	NIA	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	OWNERSHIP	100.000	FGL HOLDINGS	Y	
0000			52-1830538				FIDELITY & GUARANTY LIFE BROKERAGE, INC.	MD	NIA	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	OWNERSHIP	100.000	FGL HOLDINGS	Y	
4731		14069	27-3993835				RAVEN REINSURANCE COMPANY	VT	IA	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	OWNERSHIP	100.000	FGL HOLDINGS	N	
0000			98-1096711				FRONT STREET RE (CAYMAN) LTD	CYM	IA	FGL US HOLDINGS, INC.	OWNERSHIP	100.000	FGL HOLDINGS	N	
							SECTION II - UPSTREAM AFFILIATES OF FGL HOLDINGS								
0000			98-1302197				CFS HOLDINGS (CAYMAN) L.P.	CYM	UIP	CFS HOLDINGS (CAYMAN) MANAGER L.L.C.	MANAGEMENT		BLACKSTONE TACTICAL OPPORTUNITIES LR ASSOCIATES-B (CAYMAN) LTD., QASIM ABBAS, MALCOLM JACKSON, KISHORE MOORJANI, ANDREA VALERI, MENES O. CHEE	N	

Q13

FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK
SCHEDULE Y

PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

1 Group Code	2 Group Name	3 NAIC Company Code	4 ID Number	5 Federal RSSD	6 CIK	7 Name of Securities Exchange if Publicly Traded (U.S. or International)	8 Names of Parent, Subsidiaries or Affiliates	9 Domiciliary Location	10 Relationship to Reporting Entity	11 Directly Controlled by (Name of Entity/Person)	12 Type of Control (Ownership Board, Management, Attorney-in-Fact, Influence, Other)	13 If Control is Ownership Provide Percentage	14 Ultimate Controlling Entity(ies)/Person(s)	15 Is an SCA Filing Required? (Y/N)	16 *
0000			98-1368475				CFS HOLDINGS II (CAYMAN) L.P.	CYM	UIP	CFS HOLDINGS (CAYMAN) MANAGER L.L.C.	MANAGEMENT		BLACKSTONE TACTICAL OPPORTUNITIES LR ASSOCIATES-B (CAYMAN) LTD., QASIM ABBAS, MALCOLM JACKSON, KISHORE MOORJANI, ANDREA VALERI, MENES O. CHEE	N	
0000			81-2308000				CFS HOLDINGS (CAYMAN) MANAGER L.L.C.	DE	UIP	BLACKSTONE TACTICAL OPPORTUNITIES LR ASSOCIATES-B (CAYMAN) LTD.	MANAGEMENT		BLACKSTONE TACTICAL OPPORTUNITIES LR ASSOCIATES-B (CAYMAN) LTD., QASIM ABBAS, MALCOLM JACKSON, KISHORE MOORJANI, ANDREA VALERI, MENES O. CHEE	N	
0000			98-1379951				BLACKSTONE TACTICAL OPPORTUNITIES LR ASSOCIATES-B (CAYMAN) LTD.	CYM	UIP	QASIM ABBAS, KISHORE MOORJANI, ANDREA VALERI	OWNERSHIP	100.000	QASIM ABBAS, MALCOLM JACKSON, KISHORE MOORJANI, ANDREA VALERI	N	
0000			26-0450202				BLACKSTONE HOLDINGS III L.P.	CAN	UIP	BLACKSTONE HOLDINGS III GP L.P.	MANAGEMENT		THE BLACKSTONE GROUP L.P.	N	2
0000			26-0288893				BLACKSTONE HOLDINGS III GP L.P.	DE	UIP	BLACKSTONE HOLDINGS III GP MANAGEMENT L.L.C.	MANAGEMENT		THE BLACKSTONE GROUP L.P.	N	
0000			26-0269478				BLACKSTONE HOLDINGS III GP MANAGEMENT L.L.C.	DE	UIP	THE BLACKSTONE GROUP L.P.	OWNERSHIP		THE BLACKSTONE GROUP L.P.	N	
0000			20-8875684		792326	New York Stock Exchange	THE BLACKSTONE GROUP L.P.	DE	UIP	BLACKSTONE GROUP MANAGEMENT L.L.C.	MANAGEMENT		STEPHEN A. SCHWARZMAN	N	
0000			20-8849994				BLACKSTONE GROUP MANAGEMENT L.L.C.	DE	UIP	STEPHEN A. SCHWARZMAN	MANAGEMENT		STEPHEN A. SCHWARZMAN	N	

Q13.1

Aster Explanation

1	CFS Holdings (Cayman) L.P. and CFS Holdings II (Cayman) L.P. (together, "CFS Holdings") collectively own 17.32% of FGL Holdings, and accordingly neither CFS Holdings nor any person or entity that controls CFS Holdings is an ultimate controlling person of FGL Holdings.
2	For a complete list of all subsidiaries of The Blackstone Group L.P. ("Blackstone") as of June 30, 2018, please see Blackstone's 2017 10-K. No subsidiaries, other than those identified in this Schedule Y, directly or indirectly control Fidelity & Guaranty Life Insurance Company.

Statement as of June 30, 2018 of the **FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**
SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. 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.

	Response
1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement?	NO
2. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement?	NO
3. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	NO
4. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	YES
5. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC?	NO
6. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC?	NO
7. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC?	NO

Explanations:

1. The data for this supplement is not required to be filed.
2. The data for this supplement is not required to be filed.
3. The data for this supplement is not required to be filed.
- 4.
5. The data for this supplement is not required to be filed.
6. The data for this supplement is not required to be filed.
7. The data for this supplement is not required to be filed.

Bar Code:



NONE