

**QUARTERLY STATEMENT**  
**OF THE**  
**FIDELITY & GUARANTY LIFE**  
**INSURANCE COMPANY**

**Of**  
**Des Moines**  
**in the state of IA**

**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

NAIC Group Code.....4914, 4914 (Current Period) (Prior Period)	NAIC Company Code..... 63274	Employer's ID Number..... 52-6033321
Organized under the Laws of IA	State of Domicile or Port of Entry IA	Country of Domicile US
Incorporated/Organized..... December 16, 1959	Commenced Business..... November 1, 1960	
Statutory Home Office	601 Locust Street .. Des Moines .. IA .. US .. 50309 <i>(Street and Number) (City or Town, State, Country and Zip Code)</i>	
Main Administrative Office	1001 Fleet Street .. Baltimore .. MD .. US .. 21202 <i>(Street and Number) (City or Town, State, Country and Zip Code)</i>	410-895-0100 <i>(Area Code) (Telephone Number)</i>
Mail Address	1001 Fleet Street .. Baltimore .. MD .. US .. 21202 <i>(Street and Number or P. O. Box) (City or Town, State, Country and Zip Code)</i>	
Primary Location of Books and Records	601 Locust Street .. Des Moines .. IA .. US .. 50309 <i>(Street and Number) (City or Town, State, Country and Zip Code)</i>	410-895-0100 <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)</i> <i>(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 Bither 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

Cinh 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)

**Tammy L. Bryant**

Subscribed and sworn to before me  
Notary Public - Baltimore County  
My Commission Expires on: 3/24/20

This 31<sup>st</sup> day of July

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 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
1. Bonds.....	17,999,780,709		17,999,780,709	17,920,267,136
2. Stocks:				
2.1 Preferred stocks.....	933,782,485		933,782,485	802,038,693
2.2 Common stocks.....	304,337,261	35,732	304,301,529	284,868,328
3. Mortgage loans on real estate:				
3.1 First liens.....	522,346,523		522,346,523	544,732,187
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 (\$.....395,226,139), cash equivalents (\$.....1,035,263,315) and short-term investments (\$.....23,178).....	1,430,512,633		1,430,512,633	872,650,567
6. Contract loans (including \$.....0 premium notes).....	18,354,484	54,724	18,299,760	16,107,350
7. Derivatives.....	161,917,325		161,917,325	157,873,623
8. Other invested assets.....	804,741,972		804,741,972	747,806,366
9. Receivables for securities.....	35,718,294	15,750	35,702,544	12,856,313
10. Securities lending reinvested collateral assets.....			0	
11. Aggregate write-ins for invested assets.....	642,037	0	642,037	0
12. Subtotals, cash and invested assets (Lines 1 to 11).....	22,212,133,723	106,206	22,212,027,517	21,359,200,563
13. Title plants less \$.....0 charged off (for Title insurers only).....			0	
14. Investment income due and accrued.....	196,117,756		196,117,756	196,951,965
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection.....	(31,580,262)	59,407,383	(90,987,645)	(189,646,570)
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$.....0 earned but unbilled premiums).....	60,692,366		60,692,366	66,667,379
15.3 Accrued retrospective premiums (\$.....0) and contracts subject to redetermination (\$.....0).....			0	
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers.....	179,584,421		179,584,421	49,609,843
16.2 Funds held by or deposited with reinsured companies.....	540,000		540,000	540,000
16.3 Other amounts receivable under reinsurance contracts.....	13,996,932		13,996,932	137,078,533
17. Amounts receivable relating to uninsured plans.....			0	
18.1 Current federal and foreign income tax recoverable and interest thereon.....	3,716,452		3,716,452	5,950,357
18.2 Net deferred tax asset.....	59,155,584		59,155,584	82,284,584
19. Guaranty funds receivable or on deposit.....	1,916,940		1,916,940	1,892,465
20. Electronic data processing equipment and software.....	29,198,664	29,198,664	0	
21. Furniture and equipment, including health care delivery assets (\$.....0).....	2,760,862	2,760,862	0	
22. Net adjustment in assets and liabilities due to foreign exchange rates.....			0	
23. Receivables from parent, subsidiaries and affiliates.....	10,698,708		10,698,708	19,028,582
24. Health care (\$.....0) and other amounts receivable.....			0	
25. Aggregate write-ins for other than invested assets.....	2,821,486	1,578,749	1,242,737	2,477,525
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 through 25).....	22,741,753,632	93,051,864	22,648,701,768	21,732,035,226
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts.....	843,810,177		843,810,177	648,780,901
28. Total (Lines 26 and 27).....	23,585,563,809	93,051,864	23,492,511,945	22,380,816,127

**DETAILS OF WRITE-INS**

1101. Due from futures broker.....	642,037		642,037	
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).....	642,037	0	642,037	0
2501. Premium tax receivable.....	295,821		295,821	1,262,352
2502. Prepaid expenses.....	1,578,749	1,578,749	0	
2503. R4 Housing Partners III LP.....	946,916		946,916	1,215,173
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).....	2,821,486	1,578,749	1,242,737	2,477,525

# FIDELITY & GUARANTY LIFE INSURANCE COMPANY

## LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Statement Date	2 December 31 Prior Year
1. Aggregate reserve for life contracts \$.....18,981,500,916 less \$.....0 included in Line 6.3 (including \$.....10,734,521,086 Modco Reserve).....	18,981,500,916	18,177,535,702
2. Aggregate reserve for accident and health contracts (including \$.....0 Modco Reserve).....	46,346	46,346
3. Liability for deposit-type contracts (including \$.....0 Modco Reserve).....	363,777,701	379,201,687
4. Contract claims:		
4.1 Life.....	11,059,794	8,522,244
4.2 Accident and health.....		
5. Policyholders' dividends \$.....0 and coupons \$.....0 due and unpaid.....		
6. Provision for policyholders' dividends and coupons payable in following calendar year - estimated amounts:		
6.1 Dividends apportioned for payment (including \$.....0 Modco).....		
6.2 Dividends not yet apportioned (including \$.....0 Modco).....		
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.....	159,751	159,751
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 \$.....109,565 assumed and \$.....157,187,132 ceded.....	157,296,697	14,865,618
9.4 Interest Maintenance Reserve.....	420,832,193	408,644,588
10. Commissions to agents due or accrued - life and annuity contracts \$.....4,735,501, accident and health \$.....0 and deposit-type contract funds \$.....0.....	4,735,501	11,054,864
11. Commissions and expense allowances payable on reinsurance assumed.....		
12. General expenses due or accrued.....	12,256,742	6,632,924
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.....	3,654,298	4,567,485
15.1 Current federal and foreign income taxes, including \$.....0 on realized capital gains (losses).....		
15.2 Net deferred tax liability.....		
16. Unearned investment income.....		
17. Amounts withheld or retained by company as agent or trustee.....	466,090	427,543
18. Amounts held for agents' account, including \$.....0 agents' credit balances.....		
19. Remittances and items not allocated.....	85,614,843	27,735,317
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.....	149,715,831	150,203,066
24.02 Reinsurance in unauthorized and certified (\$.....0) companies.....		
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$.....0) reinsurers.....	910,423,189	959,169,441
24.04 Payable to parent, subsidiaries and affiliates.....	160	160
24.05 Drafts outstanding.....		
24.06 Liability for amounts held under uninsured plans.....		
24.07 Funds held under coinsurance.....	27,442,157	17,893,877
24.08 Derivatives.....		
24.09 Payable for securities.....	115,242,819	81,515,978
24.10 Payable for securities lending.....		
24.11 Capital notes \$.....0 and interest thereon \$.....0.....		
25. Aggregate write-ins for liabilities.....	447,040,372	587,458,820
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25).....	21,691,265,400	20,835,635,411
27. From Separate Accounts statement.....	787,161,941	626,181,228
28. Total liabilities (Lines 26 and 27).....	22,478,427,341	21,461,816,639
29. Common capital stock.....	3,000,000	3,000,000
30. Preferred capital stock.....		
31. Aggregate write-ins for other-than-special surplus funds.....	0	0
32. Surplus notes.....	225,000,000	225,000,000
33. Gross paid in and contributed surplus.....	937,597,494	812,597,494
34. Aggregate write-ins for special surplus funds.....	186,943,744	223,317,087
35. Unassigned funds (surplus).....	(338,456,636)	(344,915,095)
36. Less treasury stock, at cost:		
36.1 .....0.000 shares common (value included in Line 29 \$.....0).....		
36.2 .....0.000 shares preferred (value included in Line 30 \$.....0).....		
37. Surplus (Total Lines 31 + 32 + 33 + 34 + 35 - 36) (including \$.....56,648,236 in Separate Accounts Statement).....	1,011,084,602	915,999,486
38. Totals of Lines 29, 30 and 37.....	1,014,084,602	918,999,486
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3).....	23,492,511,943	22,380,816,125

### DETAILS OF WRITE-INS

2501. Retained asset account.....	174,701,061	189,968,175
2502. Unpresented drafts pending escheatment.....	14,701,596	20,415,534
2503. Agents' deferred compensation plan liability.....	29,831,750	27,732,985
2598. Summary of remaining write-ins for Line 25 from overflow page.....	227,805,965	349,342,126
2599. Totals (Lines 2501 thru 2503 plus 2598) (Line 25 above).....	447,040,372	587,458,820
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. Deferred reinsurance gain net of amortization.....	223,317,088	223,317,087
3402. Amortization of deferred reinsurance gain.....	(36,373,344)	
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).....	186,943,744	223,317,087

**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.....	1,333,772,761	1,243,671,419	2,392,427,805
2. Considerations for supplementary contracts with life contingencies.....	15,002,583	7,962,794	13,991,023
3. Net investment income.....	639,852,092	640,075,100	1,325,958,907
4. Amortization of Interest Maintenance Reserve (IMR).....	52,268,523	53,940,431	121,334,770
5. Separate Accounts net gain from operations excluding unrealized gains or losses.....	11,582,579	7,555,231	8,735,996
6. Commissions and expense allowances on reinsurance ceded.....	67,126,146	(192,072,872)	(171,621,499)
7. Reserve adjustments on reinsurance ceded.....	(622,038,135)		64,076,872
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.....	66,536,945	8,267,589	9,751,714
9. Totals (Lines 1 to 8.3).....	1,564,103,494	1,769,399,692	3,764,655,588
10. Death benefits.....	13,545,070	7,272,732	19,706,895
11. Matured endowments (excluding guaranteed annual pure endowments).....	(641)	(106,404)	(106,404)
12. Annuity benefits.....	203,348,450	305,184,329	580,429,105
13. Disability benefits and benefits under accident and health contracts.....	220,099	(2,711,645)	(2,441,527)
14. Coupons, guaranteed annual pure endowments and similar benefits.....			
15. Surrender benefits and withdrawals for life contracts.....	137,282,409	543,897,930	1,012,300,187
16. Group conversions.....			
17. Interest and adjustments on contract or deposit-type contract funds.....	9,581,885	11,878,688	21,109,181
18. Payments on supplementary contracts with life contingencies.....	7,229,177	6,225,297	12,379,343
19. Increase in aggregate reserves for life and accident and health contracts.....	803,965,214	406,235,945	1,202,444,573
20. Totals (Lines 10 to 19).....	1,175,171,663	1,277,876,872	2,845,821,353
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only).....	110,017,030	129,451,687	241,429,591
22. Commissions and expense allowances on reinsurance assumed.....	18,430	107,538	191,105
23. General insurance expenses.....	70,931,993	73,222,100	182,231,330
24. Insurance taxes, licenses and fees, excluding federal income taxes.....	3,287,941	4,239,142	8,575,545
25. Increase in loading on deferred and uncollected premiums.....	(1,322,731)	(1,606,678)	(1,995,609)
26. Net transfers to or (from) Separate Accounts net of reinsurance.....			
27. Aggregate write-ins for deductions.....	134,724,456	55,805,921	131,397,794
28. Totals (Lines 20 to 27).....	1,492,828,782	1,539,096,582	3,407,651,109
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28).....	71,274,712	230,303,110	357,004,479
30. Dividends to policyholders.....	10		
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30).....	71,274,702	230,303,110	357,004,479
32. Federal and foreign income taxes incurred (excluding tax on capital gains).....	(2,706,847)	132,568,422	75,205,818
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).....	73,981,549	97,734,688	281,798,661
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$.....0 (excluding taxes of \$.....0 transferred to the IMR).....	(25,198,597)	(19,159,181)	(59,383,800)
35. Net income (Line 33 plus Line 34).....	48,782,952	78,575,507	222,414,861
<b>CAPITAL AND SURPLUS ACCOUNT</b>			
36. Capital and surplus, December 31, prior year.....	918,999,485	1,323,048,950	1,323,048,950
37. Net income (Line 35).....	48,782,952	78,575,507	222,414,861
38. Change in net unrealized capital gains (losses) less capital gains tax of \$.....0.....	(5,148,902)	(96,693,265)	(69,056,699)
39. Change in net unrealized foreign exchange capital gain (loss).....		419,391	419,390
40. Change in net deferred income tax.....	(23,129,000)	6,629,597	(124,187,625)
41. Change in nonadmitted assets.....	(25,792,122)	(23,492,810)	60,717,596
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.....	487,235	(4,162,342)	(27,843,765)
45. Change in treasury stock.....			
46. Surplus (contributed to) withdrawn from Separate Accounts during period.....	(22,465,984)	5,482,136	13,626,621
47. Other changes in surplus in Separate Accounts Statement.....	22,465,984	(5,482,136)	(13,626,621)
48. Change in surplus notes.....			
49. Cumulative effect of changes in accounting principles.....		6,660,281	6,660,281
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.....	125,000,000		12,000,000
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.....			(700,000,000)
53. Aggregate write-ins for gains and losses in surplus.....	(25,115,048)	194,264,177	214,826,496
54. Net change in capital and surplus (Lines 37 through 53).....	95,085,115	162,200,536	(404,049,465)
55. Capital and surplus as of statement date (Lines 36 + 54).....	1,014,084,600	1,485,249,486	918,999,485
<b>DETAILS OF WRITE-INS</b>			
08.301. Interest maintenance reserve adjustment related to reinsurance of in-force business.....	66,442,924	7,672,906	9,195,449
08.302. Miscellaneous income.....	94,021	589,683	556,265
08.303. Policy settlements.....		5,000	
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).....	66,536,945	8,267,589	9,751,714
2701. Interest expense on surplus notes.....	7,237,500	7,237,500	14,475,000
2702. Risk charge ceded.....	1,100,000	1,856,250	3,287,500
2703. Policy settlements.....	443,716	1,067,482	318,445
2798. Summary of remaining write-ins for Line 27 from overflow page.....	125,943,240	45,644,689	113,316,849
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above).....	134,724,456	55,805,921	131,397,794
5301. Ceding commission on reinsurance transactions.....		211,602,113	256,913,007
5302. Amortization of ceding commission.....	(36,373,344)	(13,711,662)	(33,595,920)
5303. Change in net unrealized capital (gains) losses from derivatives on reinsurance ceded.....	11,258,296	(3,626,274)	(8,490,591)
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).....	(25,115,048)	194,264,177	214,826,496

**CASH FLOW**

	1 Current Year to Date	2 Prior Year To Date	3 Prior Year Ended December 31
<b>CASH FROM OPERATIONS</b>			
1. Premiums collected net of reinsurance.....	1,257,414,163	1,291,460,258	2,535,487,624
2. Net investment income.....	517,736,564	460,767,398	980,678,426
3. Miscellaneous income.....	(554,421,812)	20,123,924	76,938,200
4. Total (Lines 1 through 3).....	1,220,728,915	1,772,351,580	3,593,104,250
5. Benefit and loss related payments.....	293,410,884	885,307,523	1,612,878,840
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			
7. Commissions, expenses paid and aggregate write-ins for deductions.....	265,687,425	269,188,061	702,997,632
8. Dividends paid to policyholders.....	10		
9. Federal and foreign income taxes paid (recovered) net of \$.....0 tax on capital gains (losses).....	(4,940,752)	111,168,333	103,242,528
10. Total (Lines 5 through 9).....	554,157,567	1,265,663,917	2,419,119,000
11. Net cash from operations (Line 4 minus Line 10).....	666,571,348	506,687,663	1,173,985,250
<b>CASH FROM INVESTMENTS</b>			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds.....	4,492,023,348	1,222,246,448	2,560,272,227
12.2 Stocks.....	38,199,517	20,953,473	77,126,637
12.3 Mortgage loans.....	22,258,306	31,980,213	37,687,973
12.4 Real estate.....			
12.5 Other invested assets.....	65,965,242	17,038,814	22,324,666
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments.....			58,935
12.7 Miscellaneous proceeds.....	283,527,775	545,907,637	656,582,200
12.8 Total investment proceeds (Lines 12.1 to 12.7).....	4,901,974,188	1,838,126,585	3,354,052,637
13. Cost of investments acquired (long-term only):			
13.1 Bonds.....	4,685,709,545	1,913,392,540	3,571,107,993
13.2 Stocks.....	178,136,615	92,354,097	169,273,083
13.3 Mortgage loans.....			
13.4 Real estate.....			
13.5 Other invested assets.....	118,129,614	149,962,930	250,440,732
13.6 Miscellaneous applications.....	156,462,489	102,026,069	216,497,531
13.7 Total investments acquired (Lines 13.1 to 13.6).....	5,138,438,263	2,257,735,636	4,207,319,339
14. Net increase or (decrease) in contract loans and premium notes.....	2,209,907	2,335,621	3,598,186
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14).....	(238,673,982)	(421,944,672)	(856,864,888)
<b>CASH FROM FINANCING AND MISCELLANEOUS SOURCES</b>			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes.....			
16.2 Capital and paid in surplus, less treasury stock.....	125,000,000		12,000,000
16.3 Borrowed funds.....			
16.4 Net deposits on deposit-type contracts and other insurance liabilities.....	(23,858,084)	(31,829,064)	(57,430,708)
16.5 Dividends to stockholders.....			109,474,467
16.6 Other cash provided (applied).....	28,822,784	18,372,373	88,850,159
17. Net cash from financing and miscellaneous sources (Lines 16.1 through 16.4 minus Line 16.5 plus Line 16.6).....	129,964,700	(13,456,691)	(66,055,016)
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>			
18. Net change in cash, cash equivalents and short-term investments (Line 11 plus Line 15 plus Line 17).....	557,862,066	71,286,299	251,065,346
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year.....	872,650,567	621,585,220	621,585,220
19.2 End of period (Line 18 plus Line 19.1).....	1,430,512,632	692,871,520	872,650,567

Note: Supplemental disclosures of cash flow information for non-cash transactions:

20.0001	Non-cash from Other Cash Provided (applied):.....			
20.0002	Bonds transferred to the separate account.....	207,456,069	71,723,862	112,926,827
20.0003	Bonds transferred (from) to short term Schedule DA.....		(21,674,056)	(74,689,166)
20.0004	Bonds acquired corporate action.....	(204,713)		
20.0005	Non-cash accrual payment of dividend to Parent.....			(178,593)
20.0006	Short term bonds transferred to schedule D.....			
20.0007	Non-cash dividends to stockholders:.....			
20.0008	Bonds, stocks and Surplus Notes transferred as payment of dividend to Parent.....			590,525,533
20.0009	Non-cash from Net cash from investments:.....			
20.0010	Bonds transferred to (from) short term Schedule DA.....		21,674,056	74,689,166
20.0011	Bonds, stocks and other invested assets acquired as a result of exchange transactions.....	64,306,615	80,885,376	182,105,374
20.0012	Bonds, stocks and other invested assets disposed of as a result of exchange transactions.....	(64,306,615)	(85,885,376)	(182,105,374)
20.0013	Bond transferred to the separate account.....	(207,456,069)	(71,723,862)	(112,926,827)
20.0014	Bonds, stocks and Surplus Notes as payment of dividend to Parent.....			(590,346,940)
20.0015	Bond Disposition/Common Stock acquisition.....		5,000,000	
20.0016	Short term bonds transferred to Schedule D (Long term bonds).....			
20.0017	Bonds acquired corporate action.....	204,713		

**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.....	196,925,900	208,587,992	416,193,244
3. Ordinary individual annuities.....	1,300,577,584	1,189,652,195	2,413,091,170
4. Credit life (group and individual).....			
5. Group life insurance.....			(5)
6. Group annuities.....	85,205	105,671	149,168
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.....	1,497,588,689	1,398,345,858	2,829,433,577
12. Deposit-type contracts.....	693,226,562	294,477,358	295,713,995
13. Total.....	2,190,815,251	1,692,823,216	3,125,147,572

**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 (the "Company" or "FGLIC") are presented on the basis of accounting practices prescribed or permitted by the Iowa Department of Commerce, Insurance Division (the "Iowa Insurance Division" or "IID").

The Iowa Insurance Division recognizes only statutory accounting practices prescribed or permitted by the State of Iowa for determining and reporting the financial condition and results of operations of an insurance company and for determining its solvency under Iowa 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 Iowa.

The Company has elected to use the alternative accounting practices prescribed by 191 Iowa Administrative Code ("IAC") 97, "Accounting for Certain Derivative Instruments Used to Hedge the Growth in Interest Credited for Indexed Insurance Products and Accounting for the Indexed Insurance Products Reserve", for its FIA products. Under these alternative accounting practices, the call option derivative instruments that hedge the growth in interest credited on index products are accounted for at amortized cost with the corresponding amortization recorded as a decrease to net investment income and indexed annuity reserves are calculated based on Standard Valuation Law and Actuarial Guideline XXXV assuming the market value of the call options associated with the current index term is zero regardless of the observable market value for such options.

If the Company had not elected the adoption of the alternative prescribed accounting practice, statutory surplus would have increased by \$29,778,498 and \$54,910,418 at June 30, 2018 and December 31, 2017, respectively. Additionally, net income would have increased by \$157,069,203 at June 30, 2018 and would have decreased by and \$90,333,393 at December 31, 2017. The Company's risk-based capital ("RBC") would not have triggered a regulatory event had it not adopted the alternative prescribed accounting practice described above.

A reconciliation of the Company's net income and capital and surplus between NAIC SAP and practices prescribed and permitted by the Iowa Insurance Division is shown below:

		SSAP #	F/S Page	F/S Line #	June 30, 2018	December 31, 2017
<b>NET INCOME (LOSS)</b>						
(1)	FIDELITY & GUARANTY LIFE INSURANCE COMPANY state basis (Page 4, Line 35, Columns 1 & 3)	XXX	XXX	XXX	\$ 48,782,951	\$ 222,414,861
(2)	State Prescribed Practices that are an increase/decrease from NAIC SAP:					
	191 IAC 97 Accounting for certain derivative instruments	86	4	3	(9,354,679)	(2,247,866)
	191 IAC 97 Accounting for certain derivative instruments	51, 61R	4	19	(147,391,268)	188,052,834
	191 IAC 97 Accounting for certain derivative instruments	51, 61R, 86	4	32	(323,256)	(42,797,281)
	191 IAC 97 Accounting for certain derivative instruments	86	4	34	—	(52,674,294)
	Net Impact of 191 IAC 97				(157,069,203)	90,333,393
(3)	State Permitted Practices that are an increase/decrease from NAIC SAP:					
	None				—	—
(4)	NAIC SAP (1 - 2 - 3 = 4)	XXX	XXX	XXX	\$ 205,852,154	\$ 132,081,468
<b>SURPLUS</b>						
(5)	FIDELITY & GUARANTY LIFE INSURANCE COMPANY state basis (Page 3, Line 38, Columns 1 & 2)	XXX	XXX	XXX	\$ 1,014,084,602	\$ 918,999,487
(6)	State Prescribed Practices that are an increase/decrease from NAIC SAP:					
	191 IAC 97 Accounting for certain derivative instruments	61R	2	2.2	3,793,513	4,616,857
	191 IAC 97 Accounting for certain derivative instruments	86	2	7	(130,887,170)	(314,969,040)
	191 IAC 97 Accounting for certain derivative instruments	51, 61R, 86	2	18.2	10,112,038	20,509,861
	191 IAC 97 Accounting for certain derivative instruments	51, 61R	3	1	170,183,887	317,575,155
	191 IAC 97 Accounting for certain derivative instruments	86	3	9.4	25,782,381	25,782,381
	191 IAC 97 Accounting for certain derivative instruments	86	3	24.01	252,978	267,237
	191 IAC 97 Accounting for certain derivative instruments	51, 61R, 86	2	18.1	(109,016,125)	(108,692,869)
	Total Net Impact of 191 IAC 97				(29,778,498)	(54,910,418)
(7)	State Permitted Practices that are an increase/decrease from NAIC SAP:					
	None				—	—
(8)	NAIC SAP (5 - 6 - 7 = 8)	XXX	XXX	XXX	\$ 1,043,863,100	\$ 973,909,905

The Company has no other statutory accounting practices that differ from those of NAIC SAP other than 191 IAC 97.

**B. Use of Estimates in the Preparation of the Financial Statements**

The preparation of financial statements in conformity with Statutory Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.



**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. 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**

Statement of Cash Flows Classification of Certain Cash Receipts and Cash Payments - Effective January 1, 2018, the Company adopted the revisions made to SSAP No. 69, *Statement of Cash Flow* ("SSAP 69"), which were issued in April 2017. These revisions change the classification of certain cash receipts and cash payments in the Statement of Cash Flow in the following notable ways:

- cash payments for debt prepayment or debt extinguishment costs will be classified as cash outflows for financing activities
- the settlement of zero-coupon debt instruments or other debt instruments with coupon interest rates that are insignificant in relation to the effective interest rate of the borrowing should be classified as follows:
  - the portion of the cash payment attributable to the accreted interest related to the debt discount as cash outflows for operating activities, and
  - the portion of the cash payment attributable to the principal as cash outflows for financing activities
- a reporting entity must make an accounting policy election to classify distributions received from equity method investees using either:
  - the cumulative earnings approach, which considers distributions received as returns on the investment and are classified as cash inflows from operating activities (with an exception when cumulative distributions received less distributions received in prior periods that were classified as returns of investment exceeds cumulative equity in earnings, in which case the current period distribution up to this excess amount will be considered a return of investment and classified as cash inflows from investing activities); or
  - the nature of the distribution approach, which classifies distributions received based on the nature of the activity or activities of the investee that generated the distribution (would be considered either a return on investment and classified as cash inflows from operating activities or a return of investment and classified as cash inflows from investing activities)
- in the absence of specific statutory guidance, an entity should classify cash receipts and payments that have aspects of more than one class of cash flows by determining and appropriately classifying each separately identifiable source or use within the cash receipts and cash payments on the basis of the underlying cash flows. If cash receipts and payments have aspects of more than one class of cash flows and cannot be separated by source or use, the activity that is likely to be the predominant source or use of cash flows for the item will determine the classification.

The Company has elected to use the nature of distribution approach to classify distributions received from equity method investees. The revisions to SSAP 69 should be applied using a retrospective transition method to each period presented (except where impracticable to apply retrospectively; those specific amendments would be applied prospectively as of the earliest date practicable). The adoption of the revisions to SSAP 69 had an insignificant impact on the Company's Statements of Cash Flow.

No other significant changes.

**3. Business Combinations and Goodwill**

No significant change.

**4. Discontinued Operations**

No significant 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 where the present value of cash flows expected to be collected were less than the amortized cost basis of the 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	\$	18,673,398
2. 12 Months or Longer	\$	11,170,239

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

1. Less than 12 Months	\$	1,824,657,669
2. 12 Months or Longer	\$	306,669,489

(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 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, Affiliates and Other Related Parties

A.B.& C. Detail of transactions greater than 1/2 of 1% of admitted assets

On June 28, 2018, the Board of Directors of Fidelity & Guaranty Life Holdings ("FGLH") approved a \$125,000,000 capital contribution to its wholly owned subsidiary, FGLIC. The capital contribution was paid on June 29, 2018.

No other significant changes.

D. Amounts due to or from related parties

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

Amount due (to) from Related Party	Related Party	Relationship to Company
\$ 10,559,257	Fidelity & Guaranty Life Business Services, Inc. ("FGLBS")	Affiliate
\$ 137,731	Fidelity & Guaranty Life Insurance Co. of NY ("FGLICNY")	Wholly-owned Subsidiary
\$ 1,560	Fidelity & Guaranty Life Insurance Agency, Inc.	Wholly-owned Subsidiary

Generally, the terms of the settlement require that the amounts be settled within 30 days, except where settlement terms are otherwise stated with a different payment period.

Additionally, the Company had an income tax receivable balance of \$658,552 and \$837,634 from Raven Re and FGLICNY at June 30, 2018.

No other significant changes.

## 11. Debt

### B. FHLB (Federal Home Loan Bank) Agreements

1) The Company is a member of the Federal Home Loan Bank of Atlanta (the "FHLB"). Through its membership, the Company issues funding agreements to the FHLB in exchange for cash advances. The Company uses these funds in an investment spread strategy, consistent with its other investment spread operations and; therefore, accounts for these funds in accordance with SSAP No. 52, "Deposit-Type Contracts", which is consistent with the Company's other deposit-type contracts. The Company did not use these funds for its general operations. Any funds obtained in the future and used in the Company's general operations would be accounted for in accordance with SSAP No. 15, "Debt and Holding Company Obligations." The Company's maximum borrowing capacity was \$1,480,741,920 as of June 30, 2018. The FHLB determines the credit limit of a borrower, in its sole and absolute discretion, by evaluating a wide variety of factors, including, but not limited to, the borrower's overall creditworthiness and collateral management practices.

#### 2) FHLB capital stock

##### a. Aggregate totals

##### 1. Current year

		1 Total 2 + 3	2 General Account	3 Separate Accounts
(a)	Membership Stock – Class A			
(b)	Membership Stock – Class B	\$ 15,000,000	15,000,000	
(c)	Activity Stock	\$ 34,196,500	34,196,500	
(d)	Excess Stock			
(e)	Aggregate Total (a+b+c+d)	\$ 49,196,500	49,196,500	—
(f)	Actual or estimated Borrowing Capacity as Determined by the Insurer	\$ 1,480,741,920	1,480,741,920	

##### 2. Prior year-end

		1 Total 2 + 3	2 General Account	3 Separate Accounts
(a)	Membership Stock – Class A			
(b)	Membership Stock – Class B	\$ 15,000,000	15,000,000	
(c)	Activity Stock	\$ 27,192,900	27,192,900	
(d)	Excess Stock		—	
(e)	Aggregate Total (a+b+c+d)	\$ 42,192,900	42,192,900	—
(f)	Actual or estimated Borrowing Capacity as Determined by the Insurer	\$ 1,620,127,151	1,620,127,151	

11B(2)a1(f) should be equal to or greater than 11B(4)a1(d)

11B(2)a2(f) should be equal to or greater than 11B(4)a2(d)

##### b. Membership stock (Class A and B) Eligible and not Eligible for Redemption

Membership Stock	Current Year Total	Not Eligible for Redemption	Eligible for Redemption			
			Less Than 6 Months	6 Months to Less than 1 Year	1 to Less than 3 Years	3 to 5 Years
1. Class A						
2. Class B	\$ 15,000,000	15,000,000				

11B(2)b1 Current Year Total (Column 1) should be equal to 11B(2)a1(a) Total (Column 1)

11B(2)b2 Current Year Total (Column 1) should be equal to 11B(2)a1(b) Total (Column 1)

3) Collateral pledged to FHLB

a) Amount pledged as of reporting date

		Fair Value	Carrying Value	Aggregate Total Borrowing
1.	Current Year Total General and Separate Accounts	911,091,774	836,699,299	802,431,180
2.	Current Year General Account	—	—	—
3.	Current Year Separate Accounts	911,091,774	836,699,299	802,431,180
4.	Prior Year-end Total General and Separate Accounts	715,488,054	644,986,656	637,653,349

11B(3)a1 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b1 Total (Columns 1, 2 and 3 respectively)

11B(3)a2 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b2 Total (Columns 1, 2 and 3 respectively)

11B(3)a3 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b3 Total (Columns 1, 2 and 3 respectively)

11B(3)a4 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b4 Total (Columns 1, 2 and 3 respectively)

b) Maximum amount pledged during reporting period

		Fair Value	Carrying Value	Amount Borrowed at Time of Maximum Collateral
1.	Current Year Total General and Separate Accounts	928,238,851	845,579,952	819,068,388
2.	Current Year General Account	—	—	—
3.	Current Year Separate Account	928,238,851	845,579,952	819,068,388
4.	Prior year-end total General and Separate Accounts	771,670,518	644,986,656	686,393,257

4) Borrowing from FHLB

a. Amount as of the reporting date

1. Current year

	1 Total 2+3	2 General Account	3 Separate Account	4 Funding Agreements Reserves Established
(a) Debt	\$ —			XXX
(b) Funding Agreements	\$ 802,431,180		802,431,180	783,873,481
(c) Other	\$ —			XXX
(d) Aggregate Total (a+b+c)	\$ 802,431,180	—	802,431,180	783,873,481

2. Prior year-end

	1 Total 2+3	2 General Account	3 Separate Account	4 Funding Agreements Reserves Established
(a) Debt	\$ —			XXX
(b) Funding Agreements	\$ 637,653,349		637,653,349	622,710,367
(c) Other	\$ —			XXX
(d) Aggregate Total (a+b+c)	\$ 637,653,349	—	637,653,349	622,710,367

b. Maximum amount during reporting period (Current year)

	1 Total 2+3	2 General Account	3 Separate Accounts
1 Debt	\$ —		
2 Funding Agreements	\$ 822,015,284		822,015,284
3 Other	\$ —		
4 Aggregate Total	\$ 822,015,284		822,015,284

11B(4)b4 (Columns 1, 2 and 3) should be equal to or greater than 11B(4)a1(d) (Columns 1, 2 and 3 respectively)

c. FHLB - Prepayment obligations

	Does the company have prepayment obligations under the following arrangements (YES/NO)?
1 Debt	N/A
2 Funding Agreements	NO
3 Other	N/A

*Note: Fair values of collateral pledged as determined by the FHLB.*

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

A-F. Neither the Company nor 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 year ended June 30, 2018.

No other significant changes.

**13. Capital and Surplus, Shareholders' Dividend Restrictions and Quasi-Reorganizations.**

9. No significant change.

**14. Liabilities, Contingencies and Assessments**

A. (1) Contingent Commitments

At June 30, 2018, the Company had the following commitments to invest in limited partnerships:

Description	Commitment	Funded in 2018	Remaining commitment to fund	Total Funding	Estimated Final Maturity	SSAP#
R4 Housing Partners IV, LP	\$ 20,000,000	\$ 2,419,965	\$ 5,021,435	\$ 14,978,565	2020	93
R4 Housing Partners V, LP	25,000,000	3,506,987	4,930,116	20,069,884	2024	93
Boardwalk I, LP	35,000,000	2,592,964	14,428,430	20,571,570	2018	48
Golub Capital Partners 10, LP	20,000,000	3,000,000	3,000,000	17,000,000	2022	48
Golub Capital Partners 11, LP	70,000,000	3,000,000	49,000,000	21,000,000	2023	48
Carbon VI, LP	75,000,000	9,000,000	46,102,500	28,897,500	2019	48
Strategic Partners Real Assets II, LP	50,000,000	5,673,573	44,326,427	5,673,573	2027	48
Capital Solutions III, LP	\$ 25,000,000	806,213	24,193,787	806,213	2026	48
BISA Co-Invest Fund, LP	19,600,000	7,760,346	11,839,654	7,760,346	Open-Ended	48
Ironwood Capital Advisors IV, LP	40,000,000	1,024,771	38,975,229	1,024,771	2026	48
Blackstone Tactical Opportunities Fund III, LP	100,000,000	—	100,000,000	—	2025	48
Blackstone Capital Partners Asia, LP	75,000,000	—	75,000,000	—	2028	48
Blackstone Infrastructure Partners, LP	100,000,000	—	100,000,000	—	Open-Ended	48
Credit Alpha Fund II, LP	50,000,000	2,223,341	47,776,659	2,223,341	2026	48
Blackstone Property Partners, LP	100,000,000	—	100,000,000	—	Open-Ended	48
<b>Totals</b>	<b>\$ 804,600,000</b>	<b>\$ 41,008,160</b>	<b>\$ 664,594,237</b>	<b>\$ 140,005,763</b>		

(2) & (3) Guarantees - None

F. All Other Contingencies

The Company is involved in various pending or threatened legal proceedings, including purported class actions, arising in the ordinary course of business. In some instances, these proceedings include claims for unspecified or substantial punitive damages and similar types of relief in addition to amounts for alleged contractual liability or requests for equitable relief. In the opinion of the Company's management and in light of existing insurance and other potential indemnification, reinsurance and established accruals, such litigation is not expected to have a material adverse effect on the Company's financial position, although it is possible that the results of operations and cash flows could be materially affected by an unfavorable outcome in any one period.

The Company has received inquiries from a number of state regulatory authorities regarding its use of the U.S. Social Security Administration's Death Master File (the "Death Master File") and compliance with state claims practices regulation. Legislation requiring insurance companies to use the Death Master File to identify potential claims has been enacted in a number of states. As a result of these legislative and regulatory developments, in May 2012, the Company undertook an initiative to use the Death Master File and other publicly available databases to identify persons potentially entitled to benefits under life insurance policies, annuities and retained asset accounts. In addition, The Company has received audit and examination notices from several state agencies responsible for escheatment and unclaimed property regulation in those states and in some cases has challenged the audits including litigation against the Controller for the State of California which is subject to a stay and litigation against the Treasurer for the State of Illinois. The Company believes its current accrual will cover the reasonably estimated liability arising out of these developments, however costs that cannot be reasonably estimated as of the date of this filing are possible as a result of ongoing regulatory developments and other future requirements related to these matters.

On June 30, 2017, a putative class action complaint was filed against the Company in the United States District Court for the District of Maryland, captioned *Brokerage Insurance Partners v. Fidelity & Guaranty Life Insurance Company, Fidelity & Guaranty Life, FS Holdco II Ltd, and John Doe*, No. 17-cv-1815. The complaint alleges that the Company breached the terms of its agency agreement with Brokerage Insurance Partners ("BIP") and other agents by changing certain compensation terms. The complaint asserts, among other causes of action, breach of contract, defamation, tortious interference with contract, negligent misrepresentation, and violating of the Racketeer Influenced and Corrupt Organizations Act ("RICO"). The complaint seeks to certify a class composed of all persons who entered into an agreement with the Company to sell life insurance and who sold at least one life insurance policy between January 1, 2015 and January 1, 2017. The complaint seeks unspecified compensatory, consequential, and punitive damages in an amount not presently determinable, among other forms of relief.

On September 1, 2017, the Company filed a counterclaim against BIP and John and Jane Does 1-10, asserting, among other causes of action, breach of contract, fraud, civil conspiracy and violations of RICO. On September 22, 2017, Plaintiff filed an Amended Complaint, and on October 16, 2017, the Company filed an Amended Counterclaim against BIP, Agent Does 1-10, and Other Person Does 1-10. The parties also filed cross-Motions to Dismiss in Part, which are pending before the Court.

As of the date of this report, the Company does not have sufficient information to determine whether it has exposure to any losses that would be either probable or reasonably estimable.

**15. Leases**

No significant change.

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

No significant change.

**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 - No significant change.

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

No significant change.

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

No significant change.

**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:				
Bonds	\$ —	\$ 3,195,000	\$ —	\$ 3,195,000
Cash Equivalents	16,581,414	—	—	16,581,414
Preferred Stock	—	3,580,268	—	3,580,268
Common stock- unaffiliated	16,765,447	49,196,500	42,961,436	108,923,383
Equity options	—	44,783,007	—	44,783,007
Invested asset write-in (Due from Futures Broker)	642,037	—	—	642,037
Total assets at fair value	<u>\$ 33,988,898</u>	<u>\$ 100,754,775</u>	<u>\$ 42,961,436</u>	<u>\$ 177,705,109</u>
Liabilities at fair value:				
Write-in (Due to Futures Broker)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

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

Description	Balance at 12/31/2017	Transfers into Level 3	Transfers out of Level 3	Total gains (losses) included in Net Income	Total gains (losses) included in Surplus	Purchase	Sales	Balance at 6/30/2018
Assets:								
Common Stock-unaffiliated	43,637,522	—	—	—	(676,086)	—	—	42,961,436
Total Assets	<u>43,637,522</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(676,086)</u>	<u>—</u>	<u>—</u>	<u>42,961,436</u>

(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:

*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.

*Common stocks - unaffiliated:* The Company’s investment in unaffiliated common stocks is comprised of FHLB common stock, mutual funds and an investment in a private business development company. Based upon the level of transactions with the FHLB, the Company is required to maintain an investment in FHLB common stock. The fair value of the FHLB common stock is set equal to its cost, which represents the price at which the FHLB will repurchase the stock.

*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 cancelled the options, entered into offsetting positions, or exercised the options. Fair values for these instruments were determined internally using market observable inputs, including interest rates, yield curve volatilities, and other factors.

Valuation techniques and inputs used in Fair Value Measurements for Level 3:

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an investment’s level within the fair value hierarchy is based on the lower level of input that is significant to the fair value measurement. The Company’s assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the investment.

When a determination is made to classify an asset or liability within Level 3 of the fair value hierarchy, the determination is based upon the significance of the unobservable inputs to the overall fair value measurement. Because certain securities trade in less liquid or illiquid markets with limited or no pricing information, the determination of fair value for these securities is inherently more difficult. However, Level 3 fair value investments may include, in addition to the unobservable or Level 3 inputs, observable components, which are components that are actively quoted or can be validated to market-based sources.

*Common Stock - Unaffiliated:* Fair value of the Company's investment in a private business development company is based upon the estimated net asset value provided by the investee.

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	\$ 18,008,619,528	\$ 17,999,780,709	\$ 15,540,282	\$ 16,113,738,657	\$ 1,879,340,589	\$ —
Common stocks - unaffiliated	108,923,383	108,923,383	16,765,447	49,196,500	42,961,436	—
Preferred stocks	942,581,471	933,782,485	714,461,955	218,533,316	9,586,200	—
Mortgage loans	521,825,872	522,346,523			521,825,872	—
Derivative instruments	292,804,485	161,917,325		292,804,485	—	—
Futures (Due From Futures Brokers)	642,037	642,037	642,037			—
Surplus debentures	600,754,744	565,441,133		546,449,844	54,304,900	—
Other Invested Assets	240,587,840	239,300,840		22,928,878	217,658,962	—
Policy loans	14,202,157	18,299,760			14,202,157	—
Short Term Bonds	23,240	23,178	—	23,240	—	—
Cash equivalents - Money Market Mutual Funds	16,581,414	16,581,414	16,581,414			—
Bonds - FHLB Separate Account	908,472,100	836,699,299		908,472,100		—
Liabilities:						
Deposit-type contracts-General Account: Payout annuities without life contingency	344,565,005	358,896,138		344,565,005		
Deposit-type contracts- Separate Account: FHLB separate account	793,523,089	783,873,481		793,523,089		

*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 \$20,985,242 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.

*Common stocks - unaffiliated:* The Company's investment in unaffiliated common stocks is comprised of FHLB common stock, mutual funds and an investment in a private business development company. Based upon the level of transactions with the FHLB, the Company is required to maintain an investment in FHLB stock. The fair value of the FHLB common stock is set equal to its cost, which represents the price at which the FHLB will repurchase the stock. The mutual funds in which the Company invests are actively-traded institutional and retail mutual fund investments. The fair value for the mutual fund investments is based on the values provided by the respective mutual fund companies and represents the value the Company would have received if it withdrew its investment on the balance sheet date. The fair value of the Company's investment in a private business development company is based upon the estimated net asset value provided by the investee.

*Mortgage loans:* Fair value of mortgage loans on real estate is established using a discounted cash flow method based on credit rating, maturity and future income. This yield based approach was sourced from the Company's third-party vendor. The ratings for mortgages in good standing are based on property type, location, market conditions, occupancy, debt-service coverage, loan-to-value, quality of tenancy, borrower and payment record. The carrying value for impaired mortgage loans is based on the present value of expected future cash flows discounted at the loan's effective interest rate, the loan's market price or the fair value of the collateral if the loan is collateral dependent.

*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 using 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.

*Other invested assets:* Fair values for the Company's investments in affiliated Salus collateralized loan obligations subordinated debentures and preferred interests is determined using a discounted cash flow method based on yields for comparable securities, maturity and future income. Fair value of the Company's investment in limited partnerships, private equity funds, is based upon estimated net asset value information. Fair value of the Company's investment in low income housing tax credits ("LIHTC") vehicles was set equal to the amortized cost of these investments as it approximates the present value of the future tax benefits discounted at a risk free rate of return.

*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.

*Separate account invested assets:* FHLB separate account invested assets are comprised of bonds and short-term investments. The fair value of the bonds held in the FHLB separate account are based on valuations obtained from an independent pricing service or broker quotes using the same methods and inputs described above for "bonds and preferred stocks".

*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.

*Futures contracts (Due from Futures Brokers):* The fair value of futures contracts at the balance sheet date represents the cumulative unsettled variation margin (open trade equity, net of cash settlements), which represents what the Company would expect to receive or pay at the balance sheet date if it canceled the futures contract or entered into offsetting positions.

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**

There was no change in incurred losses and loss adjustment expenses during for the period ended March 31, 2018.

#### **26. Intercompany Pooling Arrangements**

No significant change.

#### **27. Structured Settlements**

No significant change.

#### **28. Healthcare Receivables**

No significant change.

#### **29. Participating Policies**

No significant change.

#### **30. Premium Deficiency Reserves**

No significant change.

#### **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**

No significant change.

**35. Loss/Claim Adjustment Expenses**

No significant change.

# 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). 07/09/2014
- 6.4 By what department or departments?  
Iowa Insurance Division for the 12/31/2017 examination, Maryland Insurance Administration for the 12/31/2012 examination.
- 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 [X] No [ ] N/A [ ]
- 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: \$ 29,244,389
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:

	1 Prior Year End Book/Adjusted Carrying Value	2 Current Quarter Book/Adjusted Carrying Value
14.21 Bonds	\$ 187,098,774	\$ 281,640,397
14.22 Preferred Stock	0	0
14.23 Common Stock	185,614,187	195,413,877
14.24 Short-Term Investments	0	0
14.25 Mortgage Loans on Real Estate	0	0
14.26 All Other	0	16,498,856
14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26)	\$ 372,712,961	\$ 493,553,130
14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above	\$ 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
Brown Brothers Harriman Trust Company, N.A.	140 Broadway, New York, New York 10005
U.S. Bank N.A.	8600 Shawnee Mission Pkwy Ste. 105, Merriam, KS 66202
U.S. Bank N.A.	100 Wall Street New York, NY 10005
Federal Home Loan Bank of Atlanta	1375 Peachtree Street, 11th Floor, Atlanta, GA 30309

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
CorAmerica Capital LLC	U
Payden and Rygel	U
Crescent Capital Group, LP	U
Blackstone ISG-I Advisors L.L.C.	A

- 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

## GENERAL INTERROGATORIES

### PART 1 - COMMON INTERROGATORIES

NA	CorAmerica Capital LLC	None	SEC	DS
107160	Payden and Rygel	L2GZWMSRUERTFNIS0711	Not Registered	NO
153966	Crescent Capital Group, LP	None	SEC	NO
289202	Blackstone ISG-I Advisors, L.L.C.	None	SEC	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:

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

**FIDELITY & GUARANTY LIFE INSURANCE COMPANY**  
**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:		
1.1	Long-term mortgages in good standing		Amount
1.11	Farm mortgages.....	\$ .....	
1.12	Residential mortgages.....	\$ .....	
1.13	Commercial mortgages.....	\$ .....	522,346,523
1.14	Total mortgages in good standing.....	\$ .....	522,346,523
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)	\$ .....	522,346,523
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 [ X ]	No [ ]
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 [ X ]	No [ ]

**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 SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS

Current Year to Date - Allocated by States and Territories

1	States, Etc.	Active Status (a)	Direct Business Only					
			Life Contracts		4	5	6	7
			2	3				
			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 L	2,113,352	960,611			3,073,963	
2.	Alaska.....	AK L	377,380	1,864,150			2,241,530	
3.	Arizona.....	AZ L	4,125,866	69,133,060			73,258,926	
4.	Arkansas.....	AR L	1,369,866	4,683,019			6,052,885	
5.	California.....	CA L	51,574,768	209,316,184			260,890,952	110,446
6.	Colorado.....	CO L	2,523,805	24,625,158			27,148,963	
7.	Connecticut.....	CT L	2,896,486	12,093,961			14,990,447	
8.	Delaware.....	DE L	760,263	1,356,025			2,116,288	
9.	District of Columbia.....	DC L	209,889	1,194,125			1,404,014	
10.	Florida.....	FL L	12,219,972	108,361,955			120,581,927	
11.	Georgia.....	GA L	5,605,990	22,949,404			28,555,394	693,000,000
12.	Hawaii.....	HI L	1,107,294	2,343,824			3,451,118	
13.	Idaho.....	ID L	625,363	1,252,307			1,877,670	
14.	Illinois.....	IL L	6,391,230	37,991,302			44,382,532	
15.	Indiana.....	IN L	1,710,910	17,406,407			19,117,317	
16.	Iowa.....	IA L	670,004	27,543,231			28,213,235	
17.	Kansas.....	KS L	691,984	11,869,180			12,561,164	
18.	Kentucky.....	KY L	1,386,025	4,495,199			5,881,224	
19.	Louisiana.....	LA L	1,538,296	22,484,625			24,022,921	
20.	Maine.....	ME L	422,538	15,474,934			15,897,472	
21.	Maryland.....	MD L	4,768,354	17,160,919			21,929,273	
22.	Massachusetts.....	MA L	4,551,603	19,629,753			24,181,356	
23.	Michigan.....	MI L	4,271,318	86,026,134			90,297,452	
24.	Minnesota.....	MN L	4,408,768	13,740,642			18,149,410	80,132
25.	Mississippi.....	MS L	1,445,603	1,302,903			2,748,506	
26.	Missouri.....	MO L	2,088,928	28,949,362			31,038,290	
27.	Montana.....	MT L	229,529	1,407,283			1,636,812	
28.	Nebraska.....	NE L	483,455	13,032,308			13,515,763	
29.	Nevada.....	NV L	3,047,890	17,168,249			20,216,139	
30.	New Hampshire.....	NH L	695,546	5,089,151			5,784,697	
31.	New Jersey.....	NJ L	12,198,267	37,914,763			50,113,030	
32.	New Mexico.....	NM L	1,360,950	3,209,962			4,570,912	
33.	New York.....	NY N	3,652,116	35,204,115			38,856,231	
34.	North Carolina.....	NC L	7,224,668	42,444,052			49,668,720	20,000
35.	North Dakota.....	ND L	128,872	4,666,316			4,795,188	
36.	Ohio.....	OH L	4,228,975	54,230,815			58,459,790	
37.	Oklahoma.....	OK L	1,762,054	10,140,518			11,902,572	
38.	Oregon.....	OR L	1,055,225	6,044,304			7,099,529	
39.	Pennsylvania.....	PA L	7,673,394	52,440,391			60,113,785	
40.	Rhode Island.....	RI L	734,842	5,608,182			6,343,024	
41.	South Carolina.....	SC L	2,666,612	31,367,409			34,034,021	
42.	South Dakota.....	SD L	177,629	2,652,742			2,830,371	
43.	Tennessee.....	TN L	2,909,805	26,135,102			29,044,907	
44.	Texas.....	TX L	18,946,709	93,913,029			112,859,738	
45.	Utah.....	UT L	2,391,098	13,399,950			15,791,048	15,984
46.	Vermont.....	VT L	99,483	456,714			556,197	
47.	Virginia.....	VA L	4,751,849	20,781,864			25,533,713	
48.	Washington.....	WA L	3,508,261	19,275,141			22,783,402	
49.	West Virginia.....	WV L	345,982	9,837,920			10,183,902	
50.	Wisconsin.....	WI L	2,960,071	21,286,586			24,246,657	
51.	Wyoming.....	WY L	245,615	294,744			540,359	
52.	American Samoa.....	AS N	316				316	
53.	Guam.....	GU N	90,130				90,130	
54.	Puerto Rico.....	PR L	344,176	8,229,806			8,573,982	
55.	US Virgin Islands.....	VI N	23,515				23,515	
56.	Northern Mariana Islands.....	MP N					0	
57.	Canada.....	CAN N	19,843	223,000			242,843	
58.	Aggregate Other Alien.....	OT XXX	63,491	0	0	0	63,491	0
59.	Subtotal.....	XXX	203,876,223	1,300,662,790	0	0	1,504,539,013	693,226,562
90.	Reporting entity contributions for employee benefit plans.....	XXX					0	
91.	Dividends or refunds applied to purchase paid-up additions and annuities.....	XXX	25,656				25,656	
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	290,985				290,985	
94.	Aggregate other amounts not allocable by State.....	XXX	0	0	0	0	0	0
95.	Totals (Direct Business).....	XXX	204,192,864	1,300,662,790	0	0	1,504,855,654	693,226,562
96.	Plus Reinsurance Assumed.....	XXX	202,134				202,134	
97.	Totals (All Business).....	XXX	204,394,998	1,300,662,790	0	0	1,505,057,788	693,226,562
98.	Less Reinsurance Ceded.....	XXX	83,043,091	179,603,115			262,646,206	
99.	Totals (All Business) less Reinsurance Ceded.....	XXX	121,351,907	1,121,059,675	0	0	1,242,411,582	693,226,562

### DETAILS OF WRITE-INS

58001.	ZZZ Other foreign.....	XXX	63,491				63,491	
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	63,491	0	0	0	63,491	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.....	51
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.....	6



**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>
<b>SECTION I – DOWNSTREAM AFFILIATES OF FGL HOLDINGS</b>			
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	
<b>SECTION II – UPSTREAM AFFILIATES OF FGL HOLDINGS</b>			
Stephen A. Schwarzman			N/A
Blackstone Group Management L.L.C.	20-8849994	Delaware	N/A
The Blackstone Group L.P. <sup>1</sup>	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. <sup>2</sup>	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.

<sup>1</sup> 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.

<sup>2</sup> 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.

**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)	*
<b>Members</b>															
							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	UDP	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	RE	FIDELITY & GUARANTY LIFE HOLDINGS, INC.	OWNERSHIP	100.000	FGL HOLDINGS	Y	
4731		69434	13-1972800				FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK	NY	DS	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	OWNERSHIP	100.000	FGL HOLDINGS	Y	
0000			52-1387769				FIDELITY & GUARANTY LIFE INSURANCE AGENCY, INC.	MD	DS	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	OWNERSHIP	100.000	FGL HOLDINGS	Y	
0000							FIDELITY & GUARANTY LIFE ASSIGNMENT, LLC	MD	DS	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	OWNERSHIP	100.000	FGL HOLDINGS	Y	
0000			52-1830538				FIDELITY & GUARANTY LIFE BROKERAGE, INC.	MD	DS	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	OWNERSHIP	100.000	FGL HOLDINGS	Y	
4731		14069	27-3993835				RAVEN REINSURANCE COMPANY	VT	DS	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	

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**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.

# FIDELITY & GUARANTY LIFE INSURANCE COMPANY

## 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?	YES

**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.

**Bar Code:**



**Overflow Page for Write-Ins**

**Additional Write-ins for Liabilities:**

	1 Current Statement Date	2 December 31 Prior Year
2504. Miscellaneous other liabilities.....	2,153,774	2,208,049
2505. Options collateral liabilities.....	215,403,194	345,103,194
2506. Due to futures brokers.....		166,348
2507. Liability for synthetic reinsurance derivative.....	10,248,997	1,864,535
2597. Summary of remaining write-ins for Line 25.....	227,805,965	349,342,126

**Additional Write-ins for Summary of Operations:**

	1 Current Year to Date	2 Prior Year to Date	3 Prior Year Ended December 31
2704. Investment return transferred to reinsurer on funds held under reinsurance treaty.....	125,302,378	45,264,873	112,788,571
2705. Miscellaneous expense.....	244,707	379,816	483,804
2706. Interest maintenance reserve adjustment related to reinsurance of in-force business.....	396,155		44,474
2797. Summary of remaining write-ins for Line 27.....	125,943,240	45,644,689	113,316,849