Securities and Exchange Commission § 210.12–16

§ 210.12–15 Summary of investments—other than investments in related parties.

[For Insurance Companies]

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type of investment</td>
<td>Cost</td>
<td>Value</td>
<td>Amount at which shown in the balance sheet</td>
</tr>
</tbody>
</table>

Fixed maturities:
- Bonds:
  - United States Government and government agencies and authorities.
  - States, municipalities and political subdivisions.
  - Foreign governments.
  - Public utilities.
  - Convertibles and bonds with warrants attached.
- All other corporate bonds.
- Certificates of deposit.
- Redeemable preferred stock.
- Total fixed maturities.

Equity securities:
- Common stocks:
  - Public utilities.
  - Banks, trust and insurance companies.
  - Industrial, miscellaneous and all other.
- Nonredeemable preferred stocks.
- Total equity securities.

- Mortgage loans on real estate.
- Real estate.
- Policy loans.
- Other long-term investments.
- Short-term investments.
- Total investments.

1 Original cost of equity securities and, as to fixed maturities, original cost reduced by repayments and adjusted for amortization of premiums or accrual of discounts.
2 If the amount at which shown in the balance sheet is different from the amount shown in either column B or C, state the reason for such difference. The total of this column should agree with the balance sheet.
3 All convertibles and bonds with warrants shall be included in this caption, regardless of issuer.
4 State separately any real estate acquired in satisfaction of debt.

§ 210.12–16 Supplementary insurance information.

[For insurance companies]

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
<th>Column E</th>
<th>Column F</th>
<th>Column G</th>
<th>Column H</th>
<th>Column I</th>
<th>Column J</th>
<th>Column K</th>
</tr>
</thead>
<tbody>
<tr>
<td>Segment 1</td>
<td>Deferred policy acquisition cost (caption 7)</td>
<td>Future policy benefits, losses, claims and loss expenses (caption 13–a–1)</td>
<td>Unearned premiums (caption 13–a–2)</td>
<td>Other policy claims and benefits payable (caption 13–a–3)</td>
<td>Premium revenue (caption 1)</td>
<td>Net investment income (caption 2)</td>
<td>Benefits, claims, losses, and settlement expenses (caption 5)</td>
<td>Amortization of deferred policy acquisition costs</td>
<td>Other operating expenses</td>
<td>Premiums written</td>
</tr>
</tbody>
</table>

1 Segments shown should be the same as those presented in the footnote disclosures called for by generally accepted accounting principles.
2 Does not apply to life insurance or title insurance. This amount should include premiums from reinsurance assumed, and be net of premiums on reinsurance ceded.
3 State the basis for allocation of net investment income and, where applicable, other operating expenses.

[47 FR 56844, Dec. 21, 1982]
[46 FR 54337, Nov. 2, 1981]