

# **ANNUAL STATEMENT**

**OF THE**

**Fidelity & Guaranty Life Insurance Company of New York**

**TO THE**

**Insurance Department**

**OF THE**

**STATE OF**

**New York**

**FOR THE YEAR ENDED  
DECEMBER 31, 2023**

LIFE, ACCIDENT AND HEALTH

FRATERNAL BENEFIT SOCIETIES

# **2023**



LIFE, AND ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES - ASSOCIATION EDITION

**ANNUAL STATEMENT**

FOR THE YEAR ENDED DECEMBER 31, 2023  
OF THE CONDITION AND AFFAIRS OF THE

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

NAIC Group Code 0670 0670 NAIC Company Code 69434 Employer's ID Number 13-1972800  
(Current) (Prior)

Organized under the Laws of NY, State of Domicile or Port of Entry NY

Country of Domicile United States of America

Licensed as business type: Life, Accident and Health [ X ] Fraternal Benefit Societies [ ]

Incorporated/Organized 01/23/1962 Commenced Business 11/26/1962

Statutory Home Office 685 3rd Avenue, 20th Floor, New York, NY, US 10017  
(Street and Number) (City or Town, State, Country and Zip Code)

Main Administrative Office 685 3rd Avenue, 20th Floor  
(Street and Number)  
New York, NY, US 10017 888-697-5433  
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Mail Address 685 3rd Avenue, 20th Floor, New York, NY, US 10017  
(Street and Number or P.O. Box) (City or Town, State, Country and Zip Code)

Primary Location of Books and Records 685 3rd Avenue, 20th Floor  
(Street and Number)  
New York, NY, US 10017 866-746-2624  
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Internet Website Address www.fglife.com

Statutory Statement Contact Joann Snyder, 866-846-4660  
(Name) (Area Code) (Telephone Number)  
FGLIFE.StatementRequests@fglife.com, 515-829-3998  
(E-mail Address) (FAX Number)

**OFFICERS**

President & Chief Executive Officer	<u>Christopher Owsley Blunt</u>	President, Retail Markets	<u>John David Currier, Jr.</u>
Executive Vice President, Senior Advisor	<u>Scott David Cochran #</u>	Executive Vice President, Chief Financial Officer	<u>Wendy Jane Bitner Young</u>

**OTHER**

<u>John Alden Phelps II #, Executive Vice President, Head of Owned Distribution</u>	<u>Mark Lynn Wiltse, Senior Vice President, Chief Accounting Officer &amp; Treasurer</u>	<u>Wesley Harlan Siebrass, Vice President, Appointed Actuary</u>
<u>Jodi Lynn Ahlman, Senior Vice President, General Counsel &amp; Secretary</u>	<u>Tony Randall Litterer, Illustration Actuary</u>	<u>David Edward Martin, Senior Vice President, Chief Risk Officer</u>
<u>Leena Punjabi #, Executive Vice President, Chief Investment Officer</u>	<u>Paul Marshall Conner, Senior Vice President, Chief Actuary</u>	<u>Matthew Eric Christensen #, Executive Vice President, Pension Risk Transfer</u>

**DIRECTORS OR TRUSTEES**

<u>Christopher Owsley Blunt</u>	<u>Wendy Jane Bitner Young</u>	<u>Anthony John Park</u>
<u>Raymond Randall Quirk</u>	<u>Michael Joseph Nolan</u>	<u>Steven Guy Day</u>
<u>Joanna Vivian Patilis</u>		

State of Iowa SS  
County of Polk

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.

Christopher Owsley Blunt President & Chief Executive Officer	Jodi Lynn Ahlman Senior Vice President, General Counsel & Secretary	Wendy Jane Bitner Young Executive Vice President, Chief Financial Officer

Subscribed and sworn to before me this 23rd day of February, 2024

- 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 Year			Prior Year
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	4 Net Admitted Assets
1. Bonds (Schedule D) .....	464,380,762		464,380,762	497,399,778
2. Stocks (Schedule D):				
2.1 Preferred stocks .....	15,327,802		15,327,802	19,118,449
2.2 Common stocks .....	7,109,475		7,109,475	5,227,796
3. Mortgage loans on real estate (Schedule B):				
3.1 First liens .....				
3.2 Other than first liens .....				
4. Real estate (Schedule A):				
4.1 Properties occupied by the company (less \$ encumbrances) .....				
4.2 Properties held for the production of income (less \$ ..... encumbrances) .....				
4.3 Properties held for sale (less \$ encumbrances) .....				
5. Cash (\$ ..... 29,678,522 , Schedule E - Part 1), cash equivalents (\$ ..... , Schedule E - Part 2) and short-term investments (\$ ..... 7,047,296 , Schedule DA) .....	36,725,818		36,725,818	5,335,696
6. Contract loans (including \$ ..... premium notes) .....	791,819	1,917	789,902	821,886
7. Derivatives (Schedule DB) .....	1,808,145		1,808,145	474,887
8. Other invested assets (Schedule BA) .....	38,300,499		38,300,499	33,386,668
9. Receivables for securities .....	396,856		396,856	227,029
10. Securities lending reinvested collateral assets (Schedule DL) .....				
11. Aggregate write-ins for invested assets .....				
12. Subtotals, cash and invested assets (Lines 1 to 11) .....	564,841,176	1,917	564,839,259	561,992,189
13. Title plants less \$ ..... charged off (for Title insurers only) .....				
14. Investment income due and accrued .....	5,874,849		5,874,849	5,976,422
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection .....	63,182	63,182		(53,134)
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ ..... earned but unbilled premiums) .....	104,306		104,306	129,079
15.3 Accrued retrospective premiums (\$ ..... ) and contracts subject to redetermination (\$ ..... ) .....				
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers .....	220,498		220,498	654,229
16.2 Funds held by or deposited with reinsured companies .....				
16.3 Other amounts receivable under reinsurance contracts .....	20,065		20,065	5,051
17. Amounts receivable relating to uninsured plans .....				
18.1 Current federal and foreign income tax recoverable and interest thereon .....				
18.2 Net deferred tax asset .....	7,170,734	6,646,936	523,798	2,737,381
19. Guaranty funds receivable or on deposit .....				
20. Electronic data processing equipment and software .....				
21. Furniture and equipment, including health care delivery assets (\$ ..... ) .....				
22. Net adjustment in assets and liabilities due to foreign exchange rates .....				
23. Receivables from parent, subsidiaries and affiliates .....	5,439		5,439	434
24. Health care (\$ ..... ) and other amounts receivable .....				
25. Aggregate write-ins for other than invested assets .....	1,355,617	1,340,017	15,600	65,408
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	579,655,866	8,052,052	571,603,814	571,507,059
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....				
28. Total (Lines 26 and 27)	579,655,866	8,052,052	571,603,814	571,507,059
<b>DETAILS OF WRITE-INS</b>				
1101. ....				
1102. ....				
1103. ....				
1198. Summary of remaining write-ins for Line 11 from overflow page .....				
1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above)				
2501. Miscellaneous receivables .....	15,600		15,600	65,408
2502. IMR Liability .....	1,221,146	1,221,146		
2503. Prepaid Expense .....	118,871	118,871		
2598. Summary of remaining write-ins for Line 25 from overflow page .....				
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above)	1,355,617	1,340,017	15,600	65,408

**LIABILITIES, SURPLUS AND OTHER FUNDS**

	1 Current Year	2 Prior Year
1. Aggregate reserve for life contracts \$ ..... 455,493,063 (Exh. 5, Line 9999999) less \$ ..... included in Line 6.3 (including \$ ..... Modco Reserve) .....	455,493,063	460,094,948
2. Aggregate reserve for accident and health contracts (including \$ ..... Modco Reserve) .....		
3. Liability for deposit-type contracts (Exhibit 7, Line 14, Col. 1) (including \$ ..... Modco Reserve) .....	17,085,355	17,815,803
4. Contract claims:		
4.1 Life (Exhibit 8, Part 1, Line 4.4, Col. 1 less Col. 6) .....	282,948	237,070
4.2 Accident and health (Exhibit 8, Part 1, Line 4.4, Col. 6) .....		
5. Policyholders' dividends/refunds to members \$ ..... 405 and coupons \$ ..... due and unpaid (Exhibit 4, Line 10) .....	405	194
6. Provision for policyholders' dividends, refunds to members and coupons payable in following calendar year - estimated amounts:		
6.1 Policyholders' dividends and refunds to members apportioned for payment (including \$ ..... Modco) .....	2,829	3,149
6.2 Policyholders' dividends and refunds to members not yet apportioned (including \$ ..... Modco) ...	8,027	7,863
6.3 Coupons and similar benefits (including \$ ..... 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 \$ ..... discount; including \$ ..... accident and health premiums (Exhibit 1, Part 1, Col. 1, sum of lines 4 and 14) .....	30,404	31,847
9. Contract liabilities not included elsewhere:		
9.1 Surrender values on canceled contracts .....		
9.2 Provision for experience rating refunds, including the liability of \$ ..... accident and health experience rating refunds of which \$ ..... is for medical loss ratio rebate per the Public Health Service Act .....		
9.3 Other amounts payable on reinsurance, including \$ ..... assumed and \$ ..... 3,754 ceded .....	3,754	798
9.4 Interest maintenance reserve (IMR, Line 6) .....		2,795,574
10. Commissions to agents due or accrued-life and annuity contracts \$ ..... 215 accident and health \$ ..... and deposit-type contract funds \$ ..... 215 .....	215	5
11. Commissions and expense allowances payable on reinsurance assumed .....		
12. General expenses due or accrued (Exhibit 2, Line 12, Col. 7) .....	250,487	220,358
13. Transfers to Separate Accounts due or accrued (net) (including \$ ..... accrued for expense allowances recognized in reserves, net of reinsured allowances) .....		
14. Taxes, licenses and fees due or accrued, excluding federal income taxes (Exhibit 3, Line 9, Col. 6) .....	66,742	622,425
15.1 Current federal and foreign income taxes, including \$ ..... 10,093 on realized capital gains (losses) .....	679,587	590,928
15.2 Net deferred tax liability .....		
16. Unearned investment income .....		
17. Amounts withheld or retained by reporting entity as agent or trustee .....	19,515	18,506
18. Amounts held for agents' account, including \$ ..... agents' credit balances .....		
19. Remittances and items not allocated .....	331,493	99,710
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 \$ ..... and interest thereon \$ .....		
23. Dividends to stockholders declared and unpaid .....		
24. Miscellaneous liabilities:		
24.01 Asset valuation reserve (AVR, Line 16, Col. 7) .....	8,019,150	5,074,664
24.02 Reinsurance in unauthorized and certified (\$ ..... ) companies .....		43,903
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$ ..... ) reinsurers .....	540,000	540,000
24.04 Payable to parent, subsidiaries and affiliates .....	253,496	183,951
24.05 Drafts outstanding .....		
24.06 Liability for amounts held under uninsured plans .....		
24.07 Funds held under coinsurance .....		
24.08 Derivatives .....		
24.09 Payable for securities .....		
24.10 Payable for securities lending .....		
24.11 Capital notes \$ ..... and interest thereon \$ .....		
25. Aggregate write-ins for liabilities .....	2,457,376	1,060,370
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25) .....	485,524,846	489,442,066
27. From Separate Accounts Statement .....		
28. Total liabilities (Lines 26 and 27) .....	485,524,846	489,442,066
29. Common capital stock .....	440,000	440,000
30. Preferred capital stock .....		
31. Aggregate write-ins for other than special surplus funds .....		
32. Surplus notes .....		
33. Gross paid in and contributed surplus (Page 3, Line 33, Col. 2 plus Page 4, Line 51.1, Col. 1) .....	54,097,590	54,097,590
34. Aggregate write-ins for special surplus funds .....		
35. Unassigned funds (surplus) .....	31,541,378	27,527,403
36. Less treasury stock, at cost:		
36.1 ..... shares common (value included in Line 29 \$ ..... ) .....		
36.2 ..... shares preferred (value included in Line 30 \$ ..... ) .....		
37. Surplus (Total Lines 31+32+33+34+35-36) (including \$ ..... in Separate Accounts Statement) .....	85,638,968	81,624,993
38. Totals of Lines 29, 30 and 37 (Page 4, Line 55) .....	86,078,968	82,064,993
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3) .....	571,603,814	571,507,059
<b>DETAILS OF WRITE-INS</b>		
2501. Unpresented drafts pending escheatment .....	737,376	520,370
2502. Option collateral liabilities .....	1,720,000	540,000
2503. ....		
2598. Summary of remaining write-ins for Line 25 from overflow page .....		
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above) .....	2,457,376	1,060,370
3101. ....		
3102. ....		
3103. ....		
3198. Summary of remaining write-ins for Line 31 from overflow page .....		
3199. Totals (Lines 3101 thru 3103 plus 3198)(Line 31 above) .....		
3401. ....		
3402. ....		
3403. ....		
3498. Summary of remaining write-ins for Line 34 from overflow page .....		
3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....		

**SUMMARY OF OPERATIONS**

	1 Current Year	2 Prior Year
1. Premiums and annuity considerations for life and accident and health contracts (Exhibit 1, Part 1, Line 20.4, Col. 1 less Col. 8) .....	50,219,437	44,510,148
2. Considerations for supplementary contracts with life contingencies .....	753,885	859,079
3. Net investment income (Exhibit of Net Investment Income, Line 17) .....	31,109,581	29,593,911
4. Amortization of Interest Maintenance Reserve (IMR, Line 5) .....	(607,288)	(757,501)
5. Separate Accounts net gain from operations excluding unrealized gains or losses .....		
6. Commissions and expense allowances on reinsurance ceded (Exhibit 1, Part 2, Line 26.1, Col. 1) .....	62,375	63,848
7. Reserve adjustments on reinsurance ceded .....		
8. Miscellaneous Income:		
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts .....		
8.2 Charges and fees for deposit-type contracts .....		
8.3 Aggregate write-ins for miscellaneous income .....	16,436	196
9. Total (Lines 1 to 8.3) .....	81,554,426	74,269,681
10. Death benefits .....	1,681,718	1,493,282
11. Matured endowments (excluding guaranteed annual pure endowments) .....		33,409
12. Annuity benefits (Exhibit 8, Part 2, Line 6.4, Cols. 4 + 5 minus Analysis of Operations Summary, Line 18, Col. 1) .....	19,143,137	17,360,262
13. Disability benefits and benefits under accident and health contracts .....	68,802	60,933
14. Coupons, guaranteed annual pure endowments and similar benefits .....		
15. Surrender benefits and withdrawals for life contracts .....	49,100,011	23,580,367
16. Group conversions .....		
17. Interest and adjustments on contract or deposit-type contract funds .....	924,334	951,175
18. Payments on supplementary contracts with life contingencies .....	1,170,454	996,683
19. Increase in aggregate reserves for life and accident and health contracts .....	(4,601,885)	40,208,410
20. Totals (Lines 10 to 19) .....	67,486,571	84,684,521
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only) (Exhibit 1, Part 2, Line 31, Col. 1) .....	354,847	422,230
22. Commissions and expense allowances on reinsurance assumed (Exhibit 1, Part 2, Line 26.2, Col. 1) .....		
23. General insurance expenses and fraternal expenses (Exhibit 2, Line 10, Cols. 1, 2, 3, 4 and 6) .....	2,137,840	2,282,381
24. Insurance taxes, licenses and fees, excluding federal income taxes (Exhibit 3, Line 7, Cols. 1 + 2 + 3 + 5) .....	(559,289)	159,700
25. Increase in loading on deferred and uncollected premiums .....	(11,642)	(26,277)
26. Net transfers to or (from) Separate Accounts net of reinsurance .....		
27. Aggregate write-ins for deductions .....	25,995	93
28. Totals (Lines 20 to 27) .....	69,434,322	87,522,648
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28) .....	12,120,104	(13,252,967)
30. Dividends to policyholders and refunds to members .....	10,922	9,625
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30) .....	12,109,182	(13,262,592)
32. Federal and foreign income taxes incurred (excluding tax on capital gains) .....	4,034,377	1,156,527
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32) .....	8,074,805	(14,419,119)
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$ .....893,034 (excluding taxes of \$ ..... (1,229,167) transferred to the IMR) .....	(2,713,607)	(1,058,603)
35. Net income (Line 33 plus Line 34) .....	5,361,198	(15,477,722)
<b>CAPITAL AND SURPLUS ACCOUNT</b>		
36. Capital and surplus, December 31, prior year (Page 3, Line 38, Col. 2) .....	82,064,995	99,225,080
37. Net income (Line 35) .....	5,361,198	(15,477,722)
38. Change in net unrealized capital gains (losses) less capital gains tax of \$ ..... 848,756 .....	4,291,163	(6,491,201)
39. Change in net unrealized foreign exchange capital gain (loss) .....		
40. Change in net deferred income tax .....	388,081	5,303,024
41. Change in nonadmitted assets .....	(3,125,885)	(4,903,013)
42. Change in liability for reinsurance in unauthorized and certified companies .....	43,903	(43,903)
43. Change in reserve on account of change in valuation basis, (increase) or decrease .....		
44. Change in asset valuation reserve .....	(2,944,486)	4,452,730
45. Change in treasury stock (Page 3, Lines 36.1 and 36.2, Col. 2 minus Col. 1) .....		
46. Surplus (contributed to) withdrawn from Separate Accounts during period .....		
47. Other changes in surplus in Separate Accounts Statement .....		
48. Change in surplus notes .....		
49. Cumulative effect of changes in accounting principles .....		
50. Capital changes:		
50.1 Paid in .....		
50.2 Transferred from surplus (Stock Dividend) .....		
50.3 Transferred to surplus .....		
51. Surplus adjustment:		
51.1 Paid in .....		
51.2 Transferred to capital (Stock Dividend) .....		
51.3 Transferred from capital .....		
51.4 Change in surplus as a result of reinsurance .....		
52. Dividends to stockholders .....		
53. Aggregate write-ins for gains and losses in surplus .....		
54. Net change in capital and surplus for the year (Lines 37 through 53) .....	4,013,974	(17,160,085)
55. Capital and surplus, December 31, current year (Lines 36 + 54) (Page 3, Line 38) .....	86,078,969	82,064,995
<b>DETAILS OF WRITE-INS</b>		
08.301. Miscellaneous income .....	16,436	196
08.302. ....		
08.303. ....		
08.398. Summary of remaining write-ins for Line 8.3 from overflow page .....		
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398)(Line 8.3 above) .....	16,436	196
2701. Other miscellaneous expenses .....	23,517	
2702. Policy settlements .....	2,478	93
2703. ....		
2798. Summary of remaining write-ins for Line 27 from overflow page .....		
2799. Totals (Lines 2701 thru 2703 plus 2798)(Line 27 above) .....	25,995	93
5301. ....		
5302. ....		
5303. ....		
5398. Summary of remaining write-ins for Line 53 from overflow page .....		
5399. Totals (Lines 5301 thru 5303 plus 5398)(Line 53 above) .....		

**CASH FLOW**

	1	2
	Current Year	Prior Year
<b>Cash from Operations</b>		
1. Premiums collected net of reinsurance .....	50,957,557	45,393,029
2. Net investment income .....	32,269,674	26,681,925
3. Miscellaneous income .....	78,811	64,044
4. Total (Lines 1 through 3) .....	83,306,042	72,138,998
5. Benefit and loss related payments .....	71,606,293	45,157,581
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts .....		
7. Commissions, expenses paid and aggregate write-ins for deductions .....	1,262,026	4,826,001
8. Dividends paid to policyholders .....	10,867	11,003
9. Federal and foreign income taxes paid (recovered) net of \$ ..... (722,301) tax on capital gains (losses) .....	3,609,585	416,259
10. Total (Lines 5 through 9) .....	76,488,771	50,410,844
11. Net cash from operations (Line 4 minus Line 10) .....	6,817,271	21,728,154
<b>Cash from Investments</b>		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds .....	81,051,233	40,033,005
12.2 Stocks .....	4,704,213	2,730,000
12.3 Mortgage loans .....		
12.4 Real estate .....		
12.5 Other invested assets .....	1,503,675	1,162,425
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments .....		
12.7 Miscellaneous proceeds .....	715,090	606,510
12.8 Total investment proceeds (Lines 12.1 to 12.7) .....	87,974,211	44,531,940
13. Cost of investments acquired (long-term only):		
13.1 Bonds .....	55,147,599	81,952,084
13.2 Stocks .....		2,150,000
13.3 Mortgage loans .....		
13.4 Real estate .....		
13.5 Other invested assets .....	5,836,883	4,091,463
13.6 Miscellaneous applications .....	2,039,528	1,668,121
13.7 Total investments acquired (Lines 13.1 to 13.6) .....	63,024,010	89,861,668
14. Net increase/(decrease) in contract loans and premium notes .....	(30,587)	16,590
15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14) .....	24,980,788	(45,346,318)
<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 .....		
16.3 Borrowed funds .....		
16.4 Net deposits on deposit-type contracts and other insurance liabilities .....	(730,448)	(737,499)
16.5 Dividends to stockholders .....		
16.6 Other cash provided (applied) .....	322,513	(908,048)
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6) .....	(407,935)	(1,645,547)
<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 Lines 15 and 17) .....	31,390,124	(25,263,711)
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year .....	5,335,694	30,599,405
19.2 End of year (Line 18 plus Line 19.1) .....	36,725,818	5,335,694

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

20.0001. Non-cash from Net cash from investments: .....		
20.0002. Bonds acquired as a result of exchange transactions .....		637,916
20.0003. Bonds disposed of as a result of exchange transactions .....		(637,916)
20.0004. Bonds interest capitalization from acquisitions .....	1,491	
20.0005. Bonds transfer to Parent .....	(49,558)	
20.0006. Non-cash from other cash provided (applied): .....		
20.0007. Bonds interest capitalization from sales/disposals .....	(1,491)	
20.0008. Bonds transfer to Parent .....	49,558	

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - SUMMARY**

	1	2	3	4	5	6	7	8	9
	Total	Individual Life	Group Life	Individual Annuities	Group Annuities	Accident and Health	Fraternal	Other Lines of Business	YRT Mortality Risk Only
1. Premiums and annuity considerations for life and accident and health contracts .....	50,219,437	821,192		7,802,214	41,596,031				
2. Considerations for supplementary contracts with life contingencies .....	753,885	XXX	XXX	753,885		XXX	XXX		XXX
3. Net investment income .....	31,109,581	1,140,515		24,538,671	5,430,395				
4. Amortization of Interest Maintenance Reserve (IMR) .....	(607,288)	(22,264)		(479,018)	(106,006)				
5. Separate Accounts net gain from operations excluding unrealized gains or losses .....							XXX		
6. Commissions and expense allowances on reinsurance ceded .....	62,375	62,375					XXX		
7. Reserve adjustments on reinsurance ceded .....							XXX		
8. Miscellaneous Income:									
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts .....							XXX		
8.2 Charges and fees for deposit-type contracts .....						XXX	XXX		
8.3 Aggregate write-ins for miscellaneous income .....	16,436	836		15,600					
9. Totals (Lines 1 to 8.3) .....	81,554,426	2,002,654		32,631,352	46,920,420				
10. Death benefits .....	1,681,718	1,681,718				XXX	XXX		
11. Matured endowments (excluding guaranteed annual pure endowments) .....						XXX	XXX		
12. Annuity benefits .....	19,143,137	XXX	XXX	11,397,114	7,746,023	XXX	XXX		XXX
13. Disability benefits and benefits under accident and health contracts .....	68,802	68,802					XXX		
14. Coupons, guaranteed annual pure endowments and similar benefits .....							XXX		
15. Surrender benefits and withdrawals for life contracts .....	49,100,011	396,983		48,703,028		XXX	XXX		
16. Group conversions .....							XXX		
17. Interest and adjustments on contract or deposit-type contract funds .....	924,335	22,247		886,955	15,133		XXX		
18. Payments on supplementary contracts with life contingencies .....	1,170,454			1,170,454		XXX	XXX		
19. Increase in aggregate reserves for life and accident and health contracts .....	(4,601,884)	(912,504)		(44,541,718)	40,852,338		XXX		
20. Totals (Lines 10 to 19) .....	67,486,573	1,257,246		17,615,833	48,613,494		XXX		
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only) .....	354,847	946		353,901					XXX
22. Commissions and expense allowances on reinsurance assumed .....							XXX		
23. General insurance expenses and fraternal expenses .....	2,137,839	249,801		1,888,038					
24. Insurance taxes, licenses and fees, excluding federal income taxes .....	(559,289)	(73,477)		(485,812)					
25. Increase in loading on deferred and uncollected premiums .....	(11,642)	(11,642)					XXX		
26. Net transfers to or (from) Separate Accounts net of reinsurance .....							XXX		
27. Aggregate write-ins for deductions .....	25,991	1,655		24,336					
28. Totals (Lines 20 to 27) .....	69,434,319	1,424,529		19,396,296	48,613,494				
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28) .....	12,120,107	578,125		13,235,056	(1,693,074)				
30. Dividends to policyholders and refunds to members .....	10,922	10,922					XXX		
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30) .....	12,109,185	567,203		13,235,056	(1,693,074)				
32. Federal income taxes incurred (excluding tax on capital gains) .....	4,034,377	188,974		4,409,479	(564,076)				
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32) .....	8,074,808	378,229		8,825,577	(1,128,998)				
34. Policies/certificates in force end of year .....	7,601	1,944		3,576	2,081		XXX		
<b>DETAILS OF WRITE-INS</b>									
08.301. Miscellaneous income .....	836	836							
08.302. Risk charge assumed .....	15,600			15,600					
08.303. ....									
08.398. Summary of remaining write-ins for Line 8.3 from overflow page .....									
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above) .....	16,436	836		15,600					
2701. Miscellaneous expenses .....	23,517			23,517					
2702. Policy Settlements .....	2,474	1,655		819					
2703. ....									
2798. Summary of remaining write-ins for Line 27 from overflow page .....									
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above) .....	25,991	1,655		24,336					

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - INDIVIDUAL LIFE INSURANCE (b)**

	1	2	3	4	5	6	7	8	9	10	11	12
	Total	Industrial Life	Whole Life	Term Life	Indexed Life	Universal Life	Universal Life With Secondary Guarantees	Variable Life	Variable Universal Life	Credit Life (c)	Other Individual Life	YRT Mortality Risk Only
1. Premiums for life contracts (a)	821,192		95,100	258,130		467,962						
2. Considerations for supplementary contracts with life contingencies	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. Net investment income	1,140,515		179,113	210,531		750,871						
4. Amortization of Interest Maintenance Reserve (IMR)	(22,264)		(3,496)	(4,110)		(14,658)						
5. Separate Accounts net gain from operations excluding unrealized gains or losses												
6. Commissions and expense allowances on reinsurance ceded	62,375			62,375								
7. Reserve adjustments on reinsurance ceded												
8. Miscellaneous Income:												
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts												
8.2 Charges and fees for deposit-type contracts												
8.3 Aggregate write-ins for miscellaneous income	837			768		69						
9. Totals (Lines 1 to 8.3)	2,002,655		270,717	527,694		1,204,244						
10. Death benefits	1,681,718		89,000	200,826		1,391,892						
11. Matured endowments (excluding guaranteed annual pure endowments)												
12. Annuity benefits	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
13. Disability benefits and benefits under accident and health contracts	68,802		127	68,675								
14. Coupons, guaranteed annual pure endowments and similar benefits												
15. Surrender benefits and withdrawals for life contracts	396,983		38,649			358,334						
16. Group conversions												
17. Interest and adjustments on contract or deposit-type contract funds	22,247		10,954	1,137		10,156						
18. Payments on supplementary contracts with life contingencies												
19. Increase in aggregate reserves for life and accident and health contracts	(912,504)		(70,545)	(345,601)		(496,358)						
20. Totals (Lines 10 to 19)	1,257,246		68,185	(74,963)		1,264,024						
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	946		252	694								XXX
22. Commissions and expense allowances on reinsurance assumed												
23. General insurance expenses	249,801		45,158	87,755		116,888						
24. Insurance taxes, licenses and fees, excluding federal income taxes	(73,477)		(4,046)	(35,301)		(34,130)						
25. Increase in loading on deferred and uncollected premiums	(11,642)		(106)	(11,536)								
26. Net transfers to or (from) Separate Accounts net of reinsurance												
27. Aggregate write-ins for deductions	1,654		(160)	1,814								
28. Totals (Lines 20 to 27)	1,424,528		109,283	(31,537)		1,346,782						
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	578,127		161,434	559,231		(142,538)						
30. Dividends to policyholders and refunds to members	10,922		10,922									
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	567,205		150,512	559,231		(142,538)						
32. Federal income taxes incurred (excluding tax on capital gains)	188,974		50,146	186,317		(47,489)						
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	378,231		100,366	372,914		(95,049)						
34. Policies/certificates in force end of year	1,944		478	650		816						
<b>DETAILS OF WRITE-INS</b>												
08.301. Miscellaneous income	837			768		69						
08.302.												
08.303.												
08.398. Summary of remaining write-ins for Line 8.3 from overflow page												
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)	837			768		69						
2701. Policy Settlements	1,654		(160)	1,814								
2702.												
2703.												
2798. Summary of remaining write-ins for Line 27 from overflow page												
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)	1,654		(160)	1,814								

(a) Include premium amounts for preneed plans included in Line 1  
(b) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.  
(c) Individual and Group Credit Life are combined and included on page. (Indicate whether included with Individual or Group.)

6.1

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - GROUP LIFE INSURANCE (c)**

	1	2	3	4	5	6	7	8	9
	Total	Whole Life	Term Life	Universal Life	Variable Life	Variable Universal Life	Credit Life (d)	Other Group Life (a)	YRT Mortality Risk Only
1. Premiums for life contracts (b)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2. Considerations for supplementary contracts with life contingencies									
3. Net investment income									
4. Amortization of Interest Maintenance Reserve (IMR)									
5. Separate Accounts net gain from operations excluding unrealized gains or losses									
6. Commissions and expense allowances on reinsurance ceded									
7. Reserve adjustments on reinsurance ceded									
8. Miscellaneous Income:									
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts									
8.2 Charges and fees for deposit-type contracts									
8.3 Aggregate write-ins for miscellaneous income									
9. Totals (Lines 1 to 8.3)									
10. Death benefits									
11. Matured endowments (excluding guaranteed annual pure endowments)									
12. Annuity benefits	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
13. Disability benefits and benefits under accident and health contracts									
14. Coupons, guaranteed annual pure endowments and similar benefits									
15. Surrender benefits and withdrawals for life contracts									
16. Group conversions									
17. Interest and adjustments on contract or deposit-type contract funds									
18. Payments on supplementary contracts with life contingencies									
19. Increase in aggregate reserves for life and accident and health contracts									
20. Totals (Lines 10 to 19)									
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)									XXX
22. Commissions and expense allowances on reinsurance assumed									
23. General insurance expenses									
24. Insurance taxes, licenses and fees, excluding federal income taxes									
25. Increase in loading on deferred and uncollected premiums									
26. Net transfers to or (from) Separate Accounts net of reinsurance									
27. Aggregate write-ins for deductions									
28. Totals (Lines 20 to 27)									
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)									
30. Dividends to policyholders and refunds to members									
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)									
32. Federal income taxes incurred (excluding tax on capital gains)									
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)									
34. Policies/certificates in force end of year									
<b>DETAILS OF WRITE-INS</b>									
08.301.									
08.302.									
08.303.									
08.398. Summary of remaining write-ins for Line 8.3 from overflow page									
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)									
2701.									
2702.									
2703.									
2798. Summary of remaining write-ins for Line 27 from overflow page									
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)									

**NONE**

6.2

(a) Includes the following amounts for FEGLI/SGLI: Line 1 ..... , Line 10 ..... , Line 16 ..... , Line 23 ..... , Line 24 .....

(b) Include premium amounts for preneed plans included in Line 1 .....

(c) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected. ....

(d) Individual and Group Credit Life are combined and included on ..... page. (Indicate whether included with Individual or Group.)

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - INDIVIDUAL ANNUITIES (a)**

	1 Total	Deferred				6 Life Contingent Payout (Immediate and Annuizations)	7 Other Annuities
		2 Fixed Annuities	3 Indexed Annuities	4 Variable Annuities with Guarantees	5 Variable Annuities Without Guarantees		
1. Premiums for individual annuity contracts .....	7,802,214	426,850	7,375,364				
2. Considerations for supplementary contracts with life contingencies .....	753,885	XXX	XXX	XXX	XXX	753,885	XXX
3. Net investment income .....	24,538,671	5,089,292	12,431,275			3,532,649	3,485,455
4. Amortization of Interest Maintenance Reserve (IMR) .....	(479,018)	(99,348)	(242,670)			(68,961)	(68,039)
5. Separate Accounts net gain from operations excluding unrealized gains or losses .....							
6. Commissions and expense allowances on reinsurance ceded .....							
7. Reserve adjustments on reinsurance ceded .....							
8. Miscellaneous Income:							
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts .....							
8.2 Charges and fees for deposit-type contracts .....							
8.3 Aggregate write-ins for miscellaneous income .....	15,600		14,375			1,225	
9. Totals (Lines 1 to 8.3) .....	32,631,352	5,416,794	19,578,344			4,218,798	3,417,416
10. Death benefits .....							
11. Matured endowments (excluding guaranteed annual pure endowments) .....							
12. Annuity benefits .....	11,397,114	3,120,392	3,806,033			4,470,689	
13. Disability benefits and benefits under accident and health contracts .....							
14. Coupons, guaranteed annual pure endowments and similar benefits .....							
15. Surrender benefits and withdrawals for life contracts .....	48,703,028	11,669,655	37,033,373				
16. Group conversions .....							
17. Interest and adjustments on contract or deposit-type contract funds .....	886,955	19,410	50,206				817,339
18. Payments on supplementary contracts with life contingencies .....	1,170,454					1,170,454	
19. Increase in aggregate reserves for life and accident and health contracts .....	(44,541,718)	(11,906,332)	(30,090,801)			(2,544,585)	
20. Totals (Lines 10 to 19) .....	17,615,833	2,903,125	10,798,811			3,096,558	817,339
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only) .....	353,901	300	353,601				
22. Commissions and expense allowances on reinsurance assumed .....							
23. General insurance expenses .....	1,888,038	443,276	1,066,365			283,631	94,766
24. Insurance taxes, licenses and fees, excluding federal income taxes .....	(485,812)	(26,596)	(459,216)				
25. Increase in loading on deferred and uncollected premiums .....							
26. Net transfers to or (from) Separate Accounts net of reinsurance .....							
27. Aggregate write-ins for deductions .....	24,336		24,336				
28. Totals (Lines 20 to 27) .....	19,396,296	3,320,105	11,783,897			3,380,189	912,105
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28) .....	13,235,056	2,096,689	7,794,447			838,609	2,505,311
30. Dividends to policyholders and refunds to members .....							
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30) .....	13,235,056	2,096,689	7,794,447			838,609	2,505,311
32. Federal income taxes incurred (excluding tax on capital gains) .....	4,409,479	698,547	2,596,849			279,397	834,686
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32) .....	8,825,577	1,398,142	5,197,598			559,212	1,670,625
34. Policies/certificates in force end of year .....	3,576	1,463	1,483			483	147
<b>DETAILS OF WRITE-INS</b>							
08.301. Miscellaneous income .....	15,600		14,375			1,225	
08.302. ....							
08.303. ....							
08.398. Summary of remaining write-ins for Line 8.3 from overflow page .....							
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above) .....	15,600		14,375			1,225	
2701. Miscellaneous expenses .....	23,517		23,517				
2702. Policy Settlements .....	819		819				
2703. ....							
2798. Summary of remaining write-ins for Line 27 from overflow page .....							
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above) .....	24,336		24,336				

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - GROUP ANNUITIES (a)**

	1 Total	Deferred				6 Life Contingent Payout (Immediate and Annuityizations)	7 Other Annuities
		2 Fixed Annuities	3 Indexed Annuities	4 Variable Annuities with Guarantees	5 Variable Annuities Without Guarantees		
1. Premiums for group annuity contracts .....	41,596,031					41,596,031	
2. Considerations for supplementary contracts with life contingencies .....		XXX	XXX	XXX	XXX		XXX
3. Net investment income .....	5,430,395					5,430,395	
4. Amortization of Interest Maintenance Reserve (IMR) .....	(106,006)					(106,006)	
5. Separate Accounts net gain from operations excluding unrealized gains or losses .....							
6. Commissions and expense allowances on reinsurance ceded .....							
7. Reserve adjustments on reinsurance ceded .....							
8. Miscellaneous Income:							
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts .....							
8.2 Charges and fees for deposit-type contracts .....							
8.3 Aggregate write-ins for miscellaneous income .....							
9. Totals (Lines 1 to 8.3) .....	46,920,420					46,920,420	
10. Death benefits .....							
11. Matured endowments (excluding guaranteed annual pure endowments) .....							
12. Annuity benefits .....	7,746,023					7,746,023	
13. Disability benefits and benefits under accident and health contracts .....							
14. Coupons, guaranteed annual pure endowments and similar benefits .....							
15. Surrender benefits and withdrawals for life contracts .....							
16. Group conversions .....							
17. Interest and adjustments on contract or deposit-type contract funds .....	15,133						15,133
18. Payments on supplementary contracts with life contingencies .....							
19. Increase in aggregate reserves for life and accident and health contracts .....	40,852,338					40,852,338	
20. Totals (Lines 10 to 19) .....	48,613,494					48,598,361	15,133
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only) .....							
22. Commissions and expense allowances on reinsurance assumed .....							
23. General insurance expenses .....							
24. Insurance taxes, licenses and fees, excluding federal income taxes .....							
25. Increase in loading on deferred and uncollected premiums .....							
26. Net transfers to or (from) Separate Accounts net of reinsurance .....							
27. Aggregate write-ins for deductions .....							
28. Totals (Lines 20 to 27) .....	48,613,494					48,598,361	15,133
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28) .....	(1,693,074)					(1,677,941)	(15,133)
30. Dividends to policyholders and refunds to members .....							
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30) .....	(1,693,074)					(1,677,941)	(15,133)
32. Federal income taxes incurred (excluding tax on capital gains) .....	(564,076)					(559,034)	(5,042)
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32) .....	(1,128,998)					(1,118,907)	(10,091)
34. Policies/certificates in force end of year .....	2,081					2,077	4
<b>DETAILS OF WRITE-INS</b>							
08.301. ....							
08.302. ....							
08.303. ....							
08.398. Summary of remaining write-ins for Line 8.3 from overflow page .....							
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above) .....							
2701. ....							
2702. ....							
2703. ....							
2798. Summary of remaining write-ins for Line 27 from overflow page .....							
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above) .....							

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - ACCIDENT AND HEALTH (a)**

	1 Total	Comprehensive (Hospital & Medical)		4 Medicare Supplement	5 Vision Only	6 Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long-Term Care	13 Other Health
		2 Individual	3 Group										
1. Premiums for accident and health contracts .....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2. Considerations for supplementary contracts with life contingencies .....													
3. Net investment income .....													
4. Amortization of Interest Maintenance Reserve (IMR) .....													
5. Separate Accounts net gain from operations excluding unrealized gains or losses .....													
6. Commissions and expense allowances on reinsurance ceded .....													
7. Reserve adjustments on reinsurance ceded .....													
8. Miscellaneous Income:													
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts .....													
8.2 Charges and fees for deposit-type contracts .....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
8.3 Aggregate write-ins for miscellaneous income .....													
9. Totals (Lines 1 to 8.3) .....													
10. Death benefits .....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
11. Matured endowments (excluding guaranteed annual pure endowments) .....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
12. Annuity benefits .....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
13. Disability benefits and benefits under accident and health contracts .....													
14. Coupons, guaranteed annual pure endowments and similar benefits .....													
15. Surrender benefits and withdrawals for life contracts .....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
16. Group conversions .....													
17. Interest and adjustments on contract or deposit-type contract funds .....													
18. Payments on supplementary contracts with life contingencies .....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
19. Increase in aggregate reserves for life and accident and health contracts .....													
20. Totals (Lines 10 to 19) .....													
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only) .....													
22. Commissions and expense allowances on reinsurance assumed .....													
23. General insurance expenses .....													
24. Insurance taxes, licenses and fees, excluding federal income taxes .....													
25. Increase in loading on deferred and uncollected premiums .....													
26. Net transfers to or (from) Separate Accounts net of reinsurance .....													
27. Aggregate write-ins for deductions .....													
28. Totals (Lines 20 to 27) .....													
29. Net gain from operations before dividends to policyholders, and refunds to members and federal income taxes (Line 9 minus Line 28) .....													
30. Dividends to policyholders and refunds to members .....													
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30) .....													
32. Federal income taxes incurred (excluding tax on capital gains) .....													
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32) .....													
34. Policies/certificates in force end of year .....													
<b>DETAILS OF WRITE-INS</b>													
08.301. ....													
08.302. ....													
08.303. ....													
08.398. Summary of remaining write-ins for Line 8.3 from overflow page .....													
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above) .....													
2701. ....													
2702. ....													
2703. ....													
2798. Summary of remaining write-ins for Line 27 from overflow page .....													
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above) .....													

**NONE**

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected. ....

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR - INDIVIDUAL LIFE INSURANCE (a)**

	1	2	3	4	5	6	7	8	9	10	11	12
	Total	Industrial Life	Whole Life	Term Life	Indexed Life	Universal Life	Universal Life With Secondary Guarantees	Variable Life	Variable Universal Life	Credit Life <sup>(b)</sup> (N/A Fraternal)	Other Individual Life	YRT Mortality Risk Only
<b>Involving Life or Disability Contingencies (Reserves)</b> (Net of Reinsurance Ceded)												
1. Reserve December 31 of prior year .....	17,354,596		2,537,787	3,277,974		11,538,835						
2. Tabular net premiums or considerations .....	272,050		69,172	202,878								
3. Present value of disability claims incurred .....												
4. Tabular interest .....	810,250		118,855	136,872		554,523						
5. Tabular less actual reserve released .....	61,669		171	62,587		(1,089)						
6. Increase in reserve on account of change in valuation basis .....												
6.1 Change in excess of VM-20 deterministic/stochastic reserve over net premium reserve .....		XXX								XXX		
7. Other increases (net) .....												
8. Totals (Lines 1 to 7) .....	18,498,565		2,725,985	3,680,311		12,092,269						
9. Tabular cost .....	1,220,729		180,753	508,631		531,345						
10. Reserves released by death .....	347,656		44,046	11,978		291,632						
11. Reserves released by other terminations (net) .....	419,285		33,817	158,654		226,814						
12. Annuity, supplementary contract and disability payments involving life contingencies .....	68,802		127	68,675								
13. Net transfers to or (from) Separate Accounts .....												
14. Total Deductions (Lines 9 to 13) .....	2,056,472		258,743	747,938		1,049,791						
15. Reserve December 31 of current year .....	16,442,093		2,467,242	2,932,373		11,042,478						
<b>Cash Surrender Value and Policy Loans</b>												
16. CSV Ending balance December 31, current year .....	12,657,187		2,058,939			10,598,248						
17. Amount Available for Policy Loans Based upon Line 16 CSV .....	789,902		181,902			608,000						

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

(b) Individual and Group Credit Life are combined and included on ..... page. (Indicate whether included with Individual or Group.)

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR - GROUP LIFE INSURANCE (a)**  
**(N/A Fraternal)**

	1	2	3	4	5	6	7	8	9
	Total	Whole Life	Term Life	Universal Life	Variable Life	Variable Universal Life	Credit Life <sup>(b)</sup>	Other Group Life	YRT Mortality Risk Only
<b>Involving Life or Disability Contingencies (Reserves)</b> (Net of Reinsurance Ceded)									
1. Reserve December 31 of prior year .....									
2. Tabular net premiums or considerations .....									
3. Present value of disability claims incurred .....									
4. Tabular interest .....									
5. Tabular less actual reserve released .....									
6. Increase in reserve on account of change in valuation basis .....									
7. Other increases (net) .....									
8. Totals (Lines 1 to 7) .....									
9. Tabular cost .....									
10. Reserves released by death .....									
11. Reserves released by other terminations (net) .....									
12. Annuity, supplementary contract and disability payments involving life contingencies .....									
13. Net transfers to or (from) Separate Accounts .....									
14. Total Deductions (Lines 9 to 13) .....									
15. Reserve December 31 of current year .....									
<b>Cash Surrender Value and Policy Loans</b>									
16. CSV Ending balance December 31, current year .....									
17. Amount Available for Policy Loans Based upon Line 16 CSV .....									

**NONE**

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected. ....  
 (b) Individual and Group Credit Life are combined and included on ..... page. (Indicate whether included with Individual or Group.)

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR - INDIVIDUAL ANNUITIES (a)**

	1 Total	Deferred				6 Life Contingent Payout (Immediate and Annuityizations)	7 Other Annuities
		2 Fixed Annuities	3 Indexed Annuities	4 Variable Annuities with Guarantees	5 Variable Annuities without Guarantees		
<b>Involving Life or Disability Contingencies (Reserves)</b> (Net of Reinsurance Ceded)							
1. Reserve December 31 of prior year .....	380,143,497	83,761,208	205,101,931			19,282,600	71,997,758
2. Tabular net premiums or considerations .....	8,556,099	426,850	7,375,364			753,885	
3. Present value of disability claims incurred .....	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4. Tabular interest .....	8,655,250	2,269,286	3,030,435			3,355,529	
5. Tabular less actual reserve released .....	(482,467)	187,582	342,808			(1,012,857)	
6. Increase in reserve on account of change in valuation basis .....							
7. Other increases (net) .....						71,997,758	(71,997,758)
8. Totals (Lines 1 to 7) .....	396,872,379	86,644,926	215,850,538			94,376,915	
9. Tabular cost .....							
10. Reserves released by death .....	XXX	XXX	XXX	XXX	XXX	XXX	XXX
11. Reserves released by other terminations (net) .....	49,873,482	11,669,655	37,033,373			1,170,454	
12. Annuity, supplementary contract and disability payments involving life contingencies .....	11,397,114	3,120,392	3,806,033			4,470,689	
13. Net transfers to or (from) Separate Accounts .....							
14. Total Deductions (Lines 9 to 13) .....	61,270,596	14,790,047	40,839,406			5,641,143	
15. Reserve December 31 of current year .....	335,601,783	71,854,879	175,011,132			88,735,772	
<b>Cash Surrender Value and Policy Loans</b>							
16. CSV Ending balance December 31, current year .....	215,794,257	71,458,776	144,335,481				
17. Amount Available for Policy Loans Based upon Line 16 CSV .....							

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR - GROUP ANNUITIES (a)**  
**(N/A Fraternal)**

	1 Total	Deferred				6 Life Contingent Payout (Immediate and Annuityizations)	7 Other Annuities
		2 Fixed Annuities	3 Indexed Annuities	4 Variable Annuities with Guarantees	5 Variable Annuities without Guarantees		
<b>Involving Life or Disability Contingencies (Reserves)</b> (Net of Reinsurance Ceded)							
1. Reserve December 31 of prior year .....	62,596,851					62,596,851	
2. Tabular net premiums or considerations .....	41,596,031					41,596,031	
3. Present value of disability claims incurred .....	.XXX	.XXX	.XXX	.XXX	.XXX	.XXX	.XXX
4. Tabular interest .....	3,108,682					3,108,682	
5. Tabular less actual reserve released .....	3,893,648					3,893,648	
6. Increase in reserve on account of change in valuation basis .....							
7. Other increases (net) .....							
8. Totals (Lines 1 to 7) .....	111,195,212					111,195,212	
9. Tabular cost .....							
10. Reserves released by death .....	.XXX	.XXX	.XXX	.XXX	.XXX	.XXX	.XXX
11. Reserves released by other terminations (net) .....							
12. Annuity, supplementary contract and disability payments involving life contingencies .....	7,746,023					7,746,023	
13. Net transfers to or (from) Separate Accounts .....							
14. Total Deductions (Lines 9 to 13) .....	7,746,023					7,746,023	
15. Reserve December 31 of current year .....	103,449,189					103,449,189	
<b>Cash Surrender Value and Policy Loans</b>							
16. CSV Ending balance December 31, current year .....							
17. Amount Available for Policy Loans Based upon Line 16 CSV .....							

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected. ....

**EXHIBIT OF NET INVESTMENT INCOME**

	1 Collected During Year	2 Earned During Year
1. U.S. Government bonds	(a) 56,975	173,404
1.1 Bonds exempt from U.S. tax	(a)	
1.2 Other bonds (unaffiliated)	(a) 26,565,831	26,294,137
1.3 Bonds of affiliates	(a)	
2.1 Preferred stocks (unaffiliated)	(b) 1,166,629	1,194,872
2.11 Preferred stocks of affiliates	(b)	
2.2 Common stocks (unaffiliated)	740,399	740,399
2.21 Common stocks of affiliates		
3. Mortgage loans	(c)	
4. Real estate	(d)	
5. Contract loans	55,526	55,155
6. Cash, cash equivalents and short-term investments	(e) 589,292	589,292
7. Derivative instruments	(f) 124	124
8. Other invested assets	2,502,519	2,518,380
9. Aggregate write-ins for investment income	16,959	16,959
10. Total gross investment income	31,694,254	31,582,722
11. Investment expenses		(g) 473,141
12. Investment taxes, licenses and fees, excluding federal income taxes		(g)
13. Interest expense		(h)
14. Depreciation on real estate and other invested assets		(i)
15. Aggregate write-ins for deductions from investment income		
16. Total deductions (Lines 11 through 15)		473,141
17. Net investment income (Line 10 minus Line 16)		31,109,581
<b>DETAILS OF WRITE-INS</b>		
0901. Miscellaneous	16,959	16,959
0902.		
0903.		
0998. Summary of remaining write-ins for Line 9 from overflow page		
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	16,959	16,959
1501.		
1502.		
1503.		
1598. Summary of remaining write-ins for Line 15 from overflow page		
1599. Totals (Lines 1501 thru 1503 plus 1598) (Line 15, above)		

- (a) Includes \$ 1,169,856 accrual of discount less \$ 1,749,211 amortization of premium and less \$ 392,154 paid for accrued interest on purchases.
- (b) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued dividends on purchases.
- (c) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued interest on purchases.
- (d) Includes \$ for company's occupancy of its own buildings; and excludes \$ interest on encumbrances.
- (e) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued interest on purchases.
- (f) Includes \$ accrual of discount less \$ amortization of premium.
- (g) Includes \$ investment expenses and \$ investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.
- (h) Includes \$ interest on surplus notes and \$ interest on capital notes.
- (i) Includes \$ depreciation on real estate and \$ depreciation on other invested assets.

**EXHIBIT OF CAPITAL GAINS (LOSSES)**

	1	2	3	4	5
	Realized Gain (Loss) On Sales or Maturity	Other Realized Adjustments	Total Realized Capital Gain (Loss) (Columns 1 + 2)	Change in Unrealized Capital Gain (Loss)	Change in Unrealized Foreign Exchange Capital Gain (Loss)
1. U.S. Government bonds					
1.1 Bonds exempt from U.S. tax					
1.2 Other bonds (unaffiliated)	(6,597,610)	(181,633)	(6,779,244)	196,470	
1.3 Bonds of affiliates					
2.1 Preferred stocks (unaffiliated)	25,198		25,198	884,067	
2.11 Preferred stocks of affiliates					
2.2 Common stocks (unaffiliated)				1,881,679	
2.21 Common stocks of affiliates					
3. Mortgage loans					
4. Real estate					
5. Contract loans					
6. Cash, cash equivalents and short-term investments	1,118		1,118		
7. Derivative instruments	(920,820)		(920,820)	1,098,224	
8. Other invested assets				1,079,479	
9. Aggregate write-ins for capital gains (losses)					
10. Total capital gains (losses)	(7,492,114)	(181,633)	(7,673,747)	5,139,918	
<b>DETAILS OF WRITE-INS</b>					
0901.					
0902.					
0903.					
0998. Summary of remaining write-ins for Line 9 from overflow page					
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)					

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**EXHIBIT - 1 PART 1 - PREMIUMS AND ANNUITY CONSIDERATIONS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS**

	1 Total	2 Individual Life	3 Group Life	4 Individual Annuities	5 Group Annuities	6 Accident & Health	7 Fraternal	8 Other Lines of Business
<b>FIRST YEAR (other than single)</b>								
1. Uncollected .....								
2. Deferred and accrued .....								
3. Deferred , accrued and uncollected:								
3.1 Direct .....								
3.2 Reinsurance assumed .....								
3.3 Reinsurance ceded .....								
3.4 Net (Line 1 + Line 2) .....								
4. Advance .....								
5. Line 3.4 - Line 4 .....								
6. Collected during year:								
6.1 Direct .....								
6.2 Reinsurance assumed .....								
6.3 Reinsurance ceded .....								
6.4 Net .....								
7. Line 5 + Line 6.4 .....								
8. Prior year (uncollected + deferred and accrued - advance) .....								
9. First year premiums and considerations:								
9.1 Direct .....								
9.2 Reinsurance assumed .....								
9.3 Reinsurance ceded .....								
9.4 Net (Line 7 - Line 8) .....								
<b>SINGLE</b>								
10. Single premiums and considerations:								
10.1 Direct .....	48,755,196	4,231		7,154,934	41,596,031			
10.2 Reinsurance assumed .....								
10.3 Reinsurance ceded .....								
10.4 Net .....	48,755,196	4,231		7,154,934	41,596,031			
<b>RENEWAL</b>								
11. Uncollected .....								
12. Deferred and accrued .....	125,845	125,845						
13. Deferred, accrued and uncollected:								
13.1 Direct .....								
13.2 Reinsurance assumed .....	125,845	125,845						
13.3 Reinsurance ceded .....								
13.4 Net (Line 11 + Line 12) .....	125,845	125,845						
14. Advance .....	30,404	30,404						
15. Line 13.4 - Line 14 .....	95,441	95,441						
16. Collected during year:								
16.1 Direct .....	2,144,162	1,496,882		647,280				
16.2 Reinsurance assumed .....								
16.3 Reinsurance ceded .....	698,082	698,082						
16.4 Net .....	1,446,080	798,800		647,280				
17. Line 15 + Line 16.4 .....	1,541,521	894,241		647,280				
18. Prior year (uncollected + deferred and accrued - advance) .....	77,279	77,279						
19. Renewal premiums and considerations:								
19.1 Direct .....	2,109,189	1,461,909		647,280				
19.2 Reinsurance assumed .....								
19.3 Reinsurance ceded .....	644,949	644,949						
19.4 Net (Line 17 - Line 18) .....	1,464,240	816,960		647,280				
<b>TOTAL</b>								
20. Total premiums and annuity considerations:								
20.1 Direct .....	50,864,385	1,466,140		7,802,214	41,596,031			
20.2 Reinsurance assumed .....								
20.3 Reinsurance ceded .....	644,949	644,949						
20.4 Net (Lines 9.4 + 10.4 + 19.4) .....	50,219,436	821,191		7,802,214	41,596,031			

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**EXHIBIT - 1 PART 2 - POLICYHOLDERS' DIVIDENDS, REFUNDS TO MEMBERS AND COUPONS APPLIED, REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES AND COMMISSIONS INCURRED (Direct Business Only)**

	1	2	3	4	5	6	7	8
	Total	Individual Life	Group Life	Individual Annuities	Group Annuities	Accident & Health	Fraternal	Other Lines of Business
<b>POLICYHOLDERS' DIVIDENDS, REFUNDS TO MEMBERS AND COUPONS APPLIED (included in Part 1)</b>								
21. To pay renewal premiums .....	3,479	3,479						
22. All other .....	4,231	4,231						
<b>REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES INCURRED</b>								
23. First year (other than single):								
23.1 Reinsurance ceded .....								
23.2 Reinsurance assumed .....								
23.3 Net ceded less assumed .....								
24. Single:								
24.1 Reinsurance ceded .....								
24.2 Reinsurance assumed .....								
24.3 Net ceded less assumed .....								
25. Renewal:								
25.1 Reinsurance ceded .....	62,375	62,375						
25.2 Reinsurance assumed .....								
25.3 Net ceded less assumed .....	62,375	62,375						
26. Totals:								
26.1 Reinsurance ceded (Page 6, Line 6) .....	62,375	62,375						
26.2 Reinsurance assumed (Page 6, Line 22) .....								
26.3 Net ceded less assumed .....	62,375	62,375						
<b>COMMISSIONS INCURRED (direct business only)</b>								
27. First year (other than single) .....								
28. Single .....	351,955			351,955				
29. Renewal .....	2,892	946		1,946				
30. Deposit-type contract funds .....								
31. Totals (to agree with Page 6, Line 21)	354,847	946		353,901				

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**EXHIBIT 2 - GENERAL EXPENSES**

	Insurance				5 Investment	6 Fraternal	7 Total
	1 Life	2 Accident and Health		4 All Other Lines of Business			
		2 Cost Containment	3 All Other				
1. Rent	21,246						21,246
2. Salaries and wages	931,933						931,933
3.11 Contributions for benefit plans for employees	116,878						116,878
3.12 Contributions for benefit plans for agents							
3.21 Payments to employees under non-funded benefit plans							
3.22 Payments to agents under non-funded benefit plans							
3.31 Other employee welfare	82,795						82,795
3.32 Other agent welfare							
4.1 Legal fees and expenses	33,893						33,893
4.2 Medical examination fees	936						936
4.3 Inspection report fees							
4.4 Fees of public accountants and consulting actuaries	67,416						67,416
4.5 Expense of investigation and settlement of policy claims							
5.1 Traveling expenses	30,249						30,249
5.2 Advertising	3,529						3,529
5.3 Postage, express, telegraph and telephone	44,750						44,750
5.4 Printing and stationery	15,384						15,384
5.5 Cost or depreciation of furniture and equipment	2,386						2,386
5.6 Rental of equipment	54						54
5.7 Cost or depreciation of EDP equipment and software	174,320						174,320
6.1 Books and periodicals	1,152						1,152
6.2 Bureau and association fees	3,435						3,435
6.3 Insurance, except on real estate	26,749						26,749
6.4 Miscellaneous losses							
6.5 Collection and bank service charges	12,732						12,732
6.6 Sundry general expenses	59,653						59,653
6.7 Group service and administration fees							
6.8 Reimbursements by uninsured plans							
7.1 Agency expense allowance	3,400						3,400
7.2 Agents' balances charged off (less \$ recovered)							
7.3 Agency conferences other than local meetings	4,799						4,799
8.1 Official publication (Fraternal Benefit Societies Only)	XXX	XXX	XXX	XXX	XXX		
8.2 Expense of supreme lodge meetings (Fraternal Benefit Societies Only)	XXX	XXX	XXX	XXX	XXX		
9.1 Real estate expenses							
9.2 Investment expenses not included elsewhere					473,141		473,141
9.3 Aggregate write-ins for expenses	500,151						500,151
10. General expenses incurred	2,137,840				473,141	(b)	(a) 2,610,981
11. General expenses unpaid Dec. 31, prior year					220,360		220,360
12. General expenses unpaid Dec. 31, current year	25,453				225,033		250,486
13. Amounts receivable relating to uninsured plans, prior year							
14. Amounts receivable relating to uninsured plans, current year							
15. General expenses paid during year (Lines 10+11-12-13+14)	2,112,387				468,468		2,580,855
<b>DETAILS OF WRITE-INS</b>							
09.301. Service bureaus	239,071						239,071
09.302. Other consulting fees	261,077						261,077
09.303. Shared service agreements	3						3
09.398. Summary of remaining write-ins for Line 9.3 from overflow page							
09.399. Totals (Lines 09.301 thru 09.303 plus 09.398) (Line 9.3 above)	500,151						500,151

(a) Includes management fees of \$ 1,566,164 to affiliates and \$ 780,504 to non-affiliates.

(b) Show the distribution of this amount in the following categories (Fraternal Benefit Societies Only):

1. Charitable \$ ; 2. Institutional \$ ; 3. Recreational and Health \$ ; 4. Educational \$ ; 5. Religious \$ ; 6. Membership \$ ; 7. Other \$ ; 8. Total \$

**EXHIBIT 3 - TAXES, LICENSES AND FEES (EXCLUDING FEDERAL INCOME TAXES)**

	Insurance			4 Investment	5 Fraternal	6 Total
	1 Life	2 Accident and Health	3 All Other Lines of Business			
1. Real estate taxes						
2. State insurance department licenses and fees	(551,283)					(551,283)
3. State taxes on premiums	(8,006)					(8,006)
4. Other state taxes, including \$ for employee benefits						
5. U.S. Social Security taxes						
6. All other taxes						
7. Taxes, licenses and fees incurred	(559,289)					(559,289)
8. Taxes, licenses and fees unpaid Dec. 31, prior year	622,425					622,425
9. Taxes, licenses and fees unpaid Dec. 31, current year	66,742					66,742
10. Taxes, licenses and fees paid during year (Lines 7 + 8 - 9)	(3,606)					(3,606)

**EXHIBIT 4 - DIVIDENDS OR REFUNDS**

	1 Life	2 Accident and Health
	1. Applied to pay renewal premiums	3,479
2. Applied to shorten the endowment or premium-paying period		
3. Applied to provide paid-up additions	4,231	
4. Applied to provide paid-up annuities		
5. Total Lines 1 through 4	7,710	
6. Paid in cash	209	
7. Left on deposit	2,948	
8. Aggregate write-ins for dividend or refund options		
9. Total Lines 5 through 8	10,867	
10. Amount due and unpaid	405	
11. Provision for dividends or refunds payable in the following calendar year	10,856	
12. Terminal dividends		
13. Provision for deferred dividend contracts		
14. Amount provisionally held for deferred dividend contracts not included in Line 13		
15. Total Lines 10 through 14	11,261	
16. Total from prior year	11,206	
17. Total dividends or refunds (Lines 9 + 15 - 16)	10,922	
<b>DETAILS OF WRITE-INS</b>		
0801.		
0802.		
0803.		
0898. Summary of remaining write-ins for Line 8 from overflow page		
0899. Totals (Lines 0801 thru 0803 plus 0898) (Line 8 above)		

**EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS**

1	2	3	4	5	6
Valuation Standard	Total <sup>(a)</sup>	Industrial	Ordinary	Credit (Group and Individual)	Group
0100001. 1958 CET 4.00% EXTENDED TERM ANB 1976-1978 on CRF	17,317		17,317		
0100002. 1958 CET 4.50% EXTENDED TERM ANB 1979-1981 on CRF	12,586		12,586		
0100003. 1958 CET 5.50% EXTENDED TERM ANB 1982-1988 on CRF	32,765		32,765		
0100004. 1958 CET 6.00% EXTENDED TERM ANB 1983-1986 on CRF	48,920		48,920		
0100005. 1980 CET 5.00% EXTENDED TERM ANB 1990-1991 on CRF	169,257		169,257		
0100006. 1958 CSO 3.00% NLP 1965-1969	167,177		167,177		
0100007. 1958 CSO 3.50% CRVM ANB 1970-1974 ON CRF	473,755		473,755		
0100008. 1958 CSO 4.00% CRVM ANB 1975-1978 ON CRF	396,660		396,660		
0100009. 1958 CSO 4.50% CRVM ANB 1979-1981 ON CRF	400,417		400,417		
0100010. 1958 CSO 5.50% CRVM ALB 1987-1988 ON CRF	9,522		9,522		
0100011. 1958 CSO 5.50% CRVM ANB 1982-1988 ON CRF	281,701		281,701		
0100012. 1958 CSO 6.00% CRVM ALB 1985-1985 ON CRF	25,736		25,736		
0100013. 1958 CSO 6.00% CRVM ANB 1983-1986 ON CRF	657,367		657,367		
0100014. 1980 CSO 4.00% Reg 147 ALB 2006-2008 ON CNF	579,054		579,054		
0100015. 1980 CSO 4.00% Reg 147 ANB 2006-2007 ON CNF	1,616,799		1,616,799		
0100016. 1980 CSO 4.00% Reg 147 ANB_SSTD 2006-2006 ON CNF	83,777		83,777		
0100017. 1980 CSO 4.50% CRVM ALB 1995-1997 ON CRF					
0100018. 1980 CSO 4.50% Reg 147 ALB 2000-2004 ON CNF ISL	180,132		180,132		
0100019. 1980 CSO 4.50% Reg 147 ALB 2004-2005 ON CNF	464,652		464,652		
0100020. 1980 CSO 4.50% Reg 147 ANB 1999-2005 ON CNF	2,865,474		2,865,474		
0100021. 1980 CSO 4.50% Reg 147 ANB_SSTD 2003-2005 ON CNF	170,455		170,455		
0100022. 1980 CSO 5.00% CRVM ALB 1993-1993 ON CRF					
0100023. 1980 CSO 5.50% CRVM ALB 1989-1992 ON CRF	85,265		85,265		
0100024. 1980 CSO 5.50% CRVM ANB 1989-1991 ON CRF	5,338		5,338		
0100025. Universal Life California Method 1984-1999 ISL	10,861,225		10,861,225		
0199997. Totals (Gross)	19,605,351		19,605,351		
0199998. Reinsurance ceded	3,836,964		3,836,964		
0199999. Life Insurance: Totals (Net)	15,768,387		15,768,387		
0200001. 2012 IAR ALB 3.00% Def 2021-2022	13,535,732	XXX	13,535,732	XXX	
0200002. 2012 IAR ALB 3.25% Def 2020-2022	11,980,423	XXX	11,980,423	XXX	
0200003. 2012 IAR ALB 3.50% Def 2015-2023	30,324,269	XXX	30,324,269	XXX	
0200004. 2012 IAR ALB 3.75% Def 2015-2019	14,169,057	XXX	14,169,057	XXX	
0200005. 2012 IAR ALB 4.00% Def 2015-2023	16,373,492	XXX	16,373,492	XXX	
0200006. 2012 IAR ALB 4.75% Def 2023	813,598	XXX	813,598	XXX	
0200007. a-2000 ALB 3.00% Def 2003-2011	478,715	XXX	478,715	XXX	
0200008. a-2000 ALB 3.25% Def 2003-2011	755,974	XXX	755,974	XXX	
0200009. a-2000 ALB 3.50% Def 2006-2013	11,055,295	XXX	11,055,295	XXX	
0200010. a-2000 ALB 3.75% Def 2003-2014	21,431,821	XXX	21,431,821	XXX	
0200011. a-2000 ALB 4.00% Def 2003-2011	1,039,822	XXX	1,039,822	XXX	
0200012. a-2000 ALB 4.25% Def 2003-2011	5,460,796	XXX	5,460,796	XXX	
0200013. a-2000 ALB 4.50% Def 2003-2011	29,143,560	XXX	29,143,560	XXX	
0200014. a-2000 ALB 4.75% Def 2003-2010	16,436,822	XXX	16,436,822	XXX	
0200015. a-2000 4.75% SS 2005	414,392	XXX	414,392	XXX	
0200016. a-2000 ALB 5.00% Def 2000-2009	17,097,675	XXX	17,097,675	XXX	
0200017. a-2000 ALB 5.25% Def 2001-2009	15,876,717	XXX	15,876,717	XXX	
0200018. a-2000 5.25% Imm 2005-2006	643,156	XXX	643,156	XXX	
0200019. a-2000 ALB 5.50% Def 2000	2,261,424	XXX	2,261,424	XXX	
0200020. a-2000 5.00% Imm 2002	65,879	XXX	65,879	XXX	
0200021. a-2000 5.50% Imm 2003-2008	1,493,071	XXX	1,493,071	XXX	
0200022. a-2000 5.75% Imm 2003	175,731	XXX	175,731	XXX	
0200023. a-2000 6.00% Imm 2002-2003	2,109,803	XXX	2,109,803	XXX	
0200024. a-2000 6.50% Imm 2002	4,079,342	XXX	4,079,342	XXX	
0200025. a-2000 6.75% Imm 2001	1,308,782	XXX	1,308,782	XXX	
0200026. a-2000 7.00% Imm 2000	125,062	XXX	125,062	XXX	
0200027. 1994 GAR 1.00% Imm 2021	851,408	XXX		XXX	851,408
0200028. 1994 GAR 1.25% Imm 2021	61,368	XXX		XXX	61,368
0200029. 1994 GAR 1.50% Both 2021	5,307,722	XXX		XXX	5,307,722
0200030. 1994 GAR 1.75% Imm 2021	629,308	XXX		XXX	629,308
0200031. 1994 GAR 2.00% Both 2021	7,782,572	XXX		XXX	7,782,572
0200032. 1994 GAR 2.25% Both 2021	4,989,399	XXX		XXX	4,989,399
0200033. 1994 GAR 2.50% Both 2022	767,159	XXX		XXX	767,159
0200034. 1994 GAR 2.75% Imm 2021	2,171,533	XXX		XXX	2,171,533
0200035. 1994 GAR 3.50% Imm 2022	1,140,345	XXX		XXX	1,140,345
0200036. 1994 GAR 3.75% Imm 2022	6,753,328	XXX		XXX	6,753,328
0200037. 1994 GAR 4.00% Imm 2022	27,458,933	XXX		XXX	27,458,933
0200038. 1994 GAR 4.50% Imm 2023	7,282,823	XXX		XXX	7,282,823
0200039. 1994 GAR 4.75% Imm 2023	13,830,748	XXX		XXX	13,830,748
0200040. 1994 GAR 5.00% Imm 2023	24,422,543	XXX		XXX	24,422,543
0200041. 83a 11.00% SS 1985	1,264,272	XXX	1,264,272	XXX	
0200042. 83a 11.25% SS 1984	51,977	XXX	51,977	XXX	
0200043. 83a ALB 2.75% Def 1979-1980	37,315	XXX	37,315	XXX	
0200044. 83a ALB 5.00% Def 1998-1999	4,322,608	XXX	4,322,608	XXX	
0200045. 83a 5.00% SS 2001-2002	4,250,150	XXX	4,250,150	XXX	
0200046. 83a ALB 5.25% Def 1994-1998	2,947,220	XXX	2,947,220	XXX	
0200047. 83a 5.25% SS 2000	142,381	XXX	142,381	XXX	
0200048. 83a ALB 5.50% Def 1994-1996	622,599	XXX	622,599	XXX	
0200049. 83a 5.50% SS 1999-2003	1,219,636	XXX	1,219,636	XXX	
0200050. 83a ALB 5.75% Def 1993	361,345	XXX	361,345	XXX	
0200051. 83a 5.75% SS 2003	901,686	XXX	901,686	XXX	
0200052. 83a ALB 6.00% Def 1987-1995	1,106,955	XXX	1,106,955	XXX	
0200053. 83a 6.00% Imm 1998	29,182	XXX	29,182	XXX	
0200054. 83a 6.00% SS 1990-2003	4,252,854	XXX	4,252,854	XXX	
0200055. 83a ALB 6.25% Def 1988-1992	300,408	XXX	300,408	XXX	

**EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS**

1	2	3	4	5	6
Valuation Standard	Total <sup>(a)</sup>	Industrial	Ordinary	Credit (Group and Individual)	Group
0200056. 83a 6.25% Imm 1998-1999	246,306	XXX	246,306	XXX	
0200057. 83a 6.25% SS 1998-2002	1,527,313	XXX	1,527,313	XXX	
0200058. 83a ALB 6.50% Def 1986-1990	814,448	XXX	814,448	XXX	
0200059. 83a 6.50% Imm 1996	7,886	XXX	7,886	XXX	
0200060. 83a 6.50% SS 1986-2002	3,912,846	XXX	3,912,846	XXX	
0200061. 83a ALB 6.75% Def 1991	855,415	XXX	855,415	XXX	
0200062. 83a 6.75% Imm 1997	9,962	XXX	9,962	XXX	
0200063. 83a 6.75% SS 1996-2001	6,697,628	XXX	6,697,628	XXX	
0200064. 83a ALB 7.00% Def 1984-1989	958,907	XXX	958,907	XXX	
0200065. 83a 7.00% Imm 1993	6,456	XXX	6,456	XXX	
0200066. 83a 7.00% SS 1993-2000	4,202,820	XXX	4,202,820	XXX	
0200067. 83a ALB 7.25% Def 1986	907,123	XXX	907,123	XXX	
0200068. 83a 7.25% Imm 1995	60,500	XXX	60,500	XXX	
0200069. 83a 7.25% SS 1991-1995	451,889	XXX	451,889	XXX	
0200070. 83a 7.50% SS 1981	172,391	XXX	172,391	XXX	
0200071. 83a 7.75% SS 1992	304,325	XXX	304,325	XXX	
0200072. 83a 8.00% SS 1987	350,073	XXX	350,073	XXX	
0200073. 83a 8.25% SS 1989-1991	2,261,976	XXX	2,261,976	XXX	
0200074. 83a ALB 8.50% Def 1984-1985	1,237,301	XXX	1,237,301	XXX	
0200075. 83a 8.75% Imm 1989	46,173	XXX	46,173	XXX	
0200076. 83a 8.75% SS 1988-1989	1,982,413	XXX	1,982,413	XXX	
0200077. 83a 9.25% SS 1986	503,348	XXX	503,348	XXX	
0200078. 83a ALB 10.00% Def 1982	142,611	XXX	142,611	XXX	
0200079. 71 IAM ALB 2.75% Def 1975-1977	16,563	XXX	16,563	XXX	
0200080. 71 IAM 3.50% Imm 1972	9,189	XXX	9,189	XXX	
0299997. Totals (Gross)	371,596,049	XXX	268,146,860	XXX	103,449,189
0299998. Reinsurance ceded		XXX		XXX	
0299999. Annuities: Totals (Net)	371,596,049	XXX	268,146,860	XXX	103,449,189
0300001. 2012 IAR 1.00% SCL 2021	32,090		32,090		
0300002. 2012 IAR 1.50% SCL 2020-2021	97,979		97,979		
0300003. 2012 IAR 1.75% SCL 2022	153,717		153,717		
0300004. 2012 IAR 2.00% SCL 2020-2021	40,938		40,938		
0300005. 2012 IAR 2.25% SCL 2020	226,754		226,754		
0300006. 2012 IAR 2.50% SCL 2020-2022	218,957		218,957		
0300007. 2012 IAR 2.75% SCL 2018-2022	353,486		353,486		
0300008. 2012 IAR 3.00% SCL 2018-2022	161,650		161,650		
0300009. 2012 IAR 3.25% SCL 2018-2019	41,734		41,734		
0300010. 2012 IAR 3.50% SCL 2018-2019	284,733		284,733		
0300011. 2012 IAR 3.75% SCL 2017-2022	653,301		653,301		
0300012. 2012 IAR 4.00% SCL 2015-2019	2,208,536		2,208,536		
0300013. 2012 IAR 4.25% SCL 2022	80,844		80,844		
0300014. 2012 IAR 4.50% SCL 2023	429,197		429,197		
0300015. 2012 IAR 4.75% SCL 2023	134,276		134,276		
0300016. 2012 IAR 5.00% SCL 2023	97,241		97,241		
0300017. a-2000 4.25% SCL 2012-2014	189,762		189,762		
0300018. a-2000 4.50% SCL 2014	15,211		15,211		
0300019. a-2000 5.00% SCL 2011	15,704		15,704		
0300020. a-2000 5.25% SCL 2006-2010	266,371		266,371		
0300021. a-2000 5.50% SCL 2004-2008	357,140		357,140		
0300022. a-2000 6.50% SCL 2002	117,627		117,627		
0300023. 83a 6.25% SCL 1999	94,175		94,175		
0300024. 83a 6.50% SCL 1994	16,475		16,475		
0300025. 83a 6.75% SCL 1996	40,612		40,612		
0300026. 83a 7.00% SCL 1993	9,886		9,886		
0300027. 83a 7.25% SCL 1995	9,879		9,879		
0300028. 83a 7.75% SCL 1992	106,652		106,652		
0399997. Totals (Gross)	6,454,927		6,454,927		
0399998. Reinsurance ceded					
0399999. SCWLC: Totals (Net)	6,454,927		6,454,927		
0400001. 1959 ADB & 1958 CSO 3.00 - 6.00%	30,087		30,087		
0499997. Totals (Gross)	30,087		30,087		
0499998. Reinsurance ceded					
0499999. Accidental Death Benefits: Totals (Net)	30,087		30,087		
0500001. 1952 INTERCO DISABILITY & 1958 CSO 3.00%	5,245		5,245		
0500002. 1985 CIDA & 1980 CSO 4.50%	9,568		9,568		
0599997. Totals (Gross)	14,813		14,813		
0599998. Reinsurance ceded					
0599999. Disability-Active Lives: Totals (Net)	14,813		14,813		
0600001. 1952 INTERCO DISABILITY & 1958 CSO 3.00%	171,999		171,999		
0699997. Totals (Gross)	171,999		171,999		
0699998. Reinsurance ceded					
0699999. Disability-Disabled Lives: Totals (Net)	171,999		171,999		
0700001. Deficiency Reserves	1,441,106		1,441,106		
0700002. Non Deduction Reserve	4,121		4,121		
0700003. Additional Actuarial Reserves-Asset Liability Analysis	61,000,000		61,000,000		
0799997. Totals (Gross)	62,445,227		62,445,227		
0799998. Reinsurance ceded	988,424		988,424		
0799999. Miscellaneous Reserves: Totals (Net)	61,456,803		61,456,803		
9999999. Totals (Net) - Page 3, Line 1	455,493,065		352,043,876		103,449,189

(a) Included in the above table are amounts of deposit-type contracts that originally contained a mortality risk. Amounts of deposit-type contracts in Column 2 that no longer contain a mortality risk are Life Insurance \$ ..... ; Annuities \$ .....262,237 ; Supplementary Contracts with Life Contingencies \$ ..... 224,936 ; Accidental Death Benefits \$ ..... ; Disability - Active Lives \$ ..... ; Disability - Disabled Lives \$ ..... ; Miscellaneous Reserves \$ .....

**EXHIBIT 5 - INTERROGATORIES**

- 1.1 Has the reporting entity ever issued both participating and non-participating contracts?..... Yes [ X ] No [ ]
- 1.2 If not, state which kind is issued. ....
- 2.1 Does the reporting entity at present issue both participating and non-participating contracts?..... Yes [ ] No [ X ]
- 2.2 If not, state which kind is issued. ....  
 Non - Participating .....
- 3. Does the reporting entity at present issue or have in force contracts that contain non-guaranteed elements?..... Yes [ X ] No [ ]  
 If so, attach a statement that contains the determination procedures, answers to the interrogatories and an actuarial opinion as described in the instructions.
- 4. Has the reporting entity any assessment or stipulated premium contracts in force? ..... Yes [ ] No [ X ]  
 If so, state:  
 4.1 Amount of insurance? ..... \$ .....  
 4.2 Amount of reserve? ..... \$ .....  
 4.3 Basis of reserve: .....
- 4.4 Basis of regular assessments: .....
- 4.5 Basis of special assessments: .....
- 4.6 Assessments collected during the year ..... \$ .....
- 5. If the contract loan interest rate guaranteed in any one or more of its currently issued contracts is less than 5%, not in advance, state the contract loan rate guarantees on any such contracts. ....
- 6. Does the reporting entity hold reserves for any annuity contracts that are less than the reserves that would be held on a standard basis? ..... Yes [ ] No [ X ]  
 6.1 If so, state the amount of reserve on such contracts on the basis actually held:..... \$ .....  
 6.2 That would have been held (on an exact or approximate basis) using the actual ages of the annuitants; the interest rate(s) used in 6.1; and the same mortality basis used by the reporting entity for the valuation of comparable annuity benefits issued to standard lives. If the reporting entity has no comparable annuity benefits for standard lives to be valued, the mortality basis shall be the table most recently approved by the state of domicile for valuing individual annuity benefits: ..... \$ .....  
 Attach statement of methods employed in their valuation.
- 7. Does the reporting entity have any Synthetic GIC contracts or agreements in effect as of December 31 of the current year? ..... Yes [ ] No [ X ]  
 7.1 If yes, state the total dollar amount of assets covered by these contracts or agreements ..... \$ .....  
 7.2 Specify the basis (fair value, amortized cost, etc.) for determining the amount: .....
- 7.3 State the amount of reserves established for this business: ..... \$ .....  
 7.4 Identify where the reserves are reported in the blank: .....
- 8. Does the reporting entity have any Contingent Deferred Annuity contracts or agreements in effect as of December 31 of the current year? ..... Yes [ ] No [ X ]  
 8.1 If yes, state the total dollar amount of account value covered by these contracts or agreements: ..... \$ .....  
 8.2 State the amount of reserves established for this business: ..... \$ .....  
 8.3 Identify where the reserves are reported in the blank: .....
- 9. Does the reporting entity have any Guaranteed Lifetime Income Benefit contracts, agreements or riders in effect as of December 31 of the current year? ..... Yes [ ] No [ X ]  
 9.1 If yes, state the total dollar amount of any account value associated with these contracts, agreements or riders: ..... \$ .....  
 9.2 State the amount of reserves established for this business: ..... \$ .....  
 9.3 Identify where the reserves are reported in the blank: .....

**EXHIBIT 5A - CHANGES IN BASES OF VALUATION DURING THE YEAR**

1	Valuation Basis		4
Description of Valuation Class	2 Changed From	3 Changed To	Increase in Actuarial Reserve Due to Change
NONE			
9999999 - Total (Column 4, only)			

**EXHIBIT 6 - AGGREGATE RESERVES FOR ACCIDENT AND HEALTH CONTRACTS <sup>(a)</sup>**

	1 Total	Comprehensive		4 Medicare Supplement	5 Vision Only	6 Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long-Term Care	13 Other Health
		2 Individual	3 Group										
<b>ACTIVE LIFE RESERVE</b>													
1. Unearned premium reserves .....													
2. Additional contract reserves (b) .....													
3. Additional actuarial reserves-Asset/Liability analysis .....													
4. Reserve for future contingent benefits .....													
5. Reserve for rate credits .....													
6. Aggregate write-ins for reserves .....													
7. Totals (Gross) .....													
8. Reinsurance ceded .....													
9. Totals (Net)													
<b>CLAIM RESERVE</b>													
10. Present value of amounts not yet due on claims .....													
11. Additional actuarial reserves-Asset/Liability analysis .....													
12. Reserve for future contingent benefits .....													
13. Aggregate write-ins for reserves .....													
14. Totals (Gross) .....													
15. Reinsurance ceded .....													
16. Totals (Net)													
17. TOTAL (Net)													
18. TABULAR FUND INTEREST													
DETAILS OF WRITE-INS													
0601. ....													
0602. ....													
0603. ....													
0698. Summary of remaining write-ins for Line 6 from overflow page .....													
0699. TOTALS (Lines 0601 thru 0603 plus 0698) (Line 6 above)													
1301. ....													
1302. ....													
1303. ....													
1398. Summary of remaining write-ins for Line 13 from overflow page .....													
1399. TOTALS (Lines 1301 thru 1303 plus 1398) (Line 13 above)													

**NONE**

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected. ....  
 (b) Attach statement as to valuation standard used in calculating this reserve, specifying reserve bases, interest rates and methods.

**EXHIBIT 7 - DEPOSIT TYPE CONTRACTS**

	1	2	3	4	5	6
	Total	Guaranteed Interest Contracts	Annuities Certain	Supplemental Contracts	Dividend Accumulations or Refunds	Premium and Other Deposit Funds
1. Balance at the beginning of the year before reinsurance .....	17,815,805		14,891,690	2,763,355	160,760	
2. Deposits received during the year .....	645,337		3,287	639,102	2,948	
3. Investment earnings credited to the account .....	770,101		715,936	49,589	4,576	
4. Other net change in reserves .....	58,002		56,442	1,560		
5. Fees and other charges assessed .....						
6. Surrender charges .....						
7. Net surrender or withdrawal payments .....	2,203,888		1,404,512	793,943	5,433	
8. Other net transfers to or (from) Separate Accounts .....						
9. Balance at the end of current year before reinsurance (Lines 1+2+3+4-5-6-7-8) (a) .....	17,085,357		14,262,843	2,659,663	162,851	
10. Reinsurance balance at the beginning of the year .....						
11. Net change in reinsurance assumed .....						
12. Net change in reinsurance ceded .....						
13. Reinsurance balance at the end of the year (Lines 10+11-12) .....						
14. Net balance at the end of current year after reinsurance (Lines 9 + 13)	17,085,357		14,262,843	2,659,663	162,851	

(a) FHLB Funding Agreements:

- 1. Reported as GICs (captured in column 2) ..... \$ .....
- 2. Reported as Annuities Certain (captured in column 3) ..... \$ .....
- 3. Reported as Supplemental Contracts (captured in column 4) ..... \$ .....
- 4. Reported as Dividend Accumulations or Refunds (captured in column 5) ..... \$ .....
- 5. Reported as Premium or Other Deposit Funds (captured in column 6) ..... \$ .....
- 6. Total Reported as Deposit-Type Contracts (captured in column 1): (Sum of Lines 1 through 5) . \$ .....

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**EXHIBIT 8 - CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS**

**PART 1 - Liability End of Current Year**

	1	2	3	4	5	6	7	8
	Total	Individual Life	Group Life	Individual Annuities	Group Annuities	Accident & Health	Fraternal	Other Lines of Business
1. Due and unpaid:								
1.1 Direct .....								
1.2 Reinsurance assumed .....								
1.3 Reinsurance ceded .....								
1.4 Net .....								
2. In course of settlement:								
2.1 Resisted .....								
2.11 Direct .....								
2.12 Reinsurance assumed .....								
2.13 Reinsurance ceded .....								
2.14 Net .....		(b)	(b)	(b)				
2.2 Other .....								
2.21 Direct .....	341,463	341,463						
2.22 Reinsurance assumed .....								
2.23 Reinsurance ceded .....	131,586	131,586						
2.24 Net .....	209,877	(b)	(b)	(b)		(b)		
3. Incurred but unreported:								
3.1 Direct .....	121,900	121,900						
3.2 Reinsurance assumed .....								
3.3 Reinsurance ceded .....	48,829	48,829						
3.4 Net .....	73,071	(b)	(b)	(b)		(b)		
4. TOTALS .....								
4.1 Direct .....	463,363	463,363						
4.2 Reinsurance assumed .....								
4.3 Reinsurance ceded .....	180,415	180,415						
4.4 Net .....	282,948	(a)	(a)					

(a) Including matured endowments (but not guaranteed annual pure endowments) unpaid amounting to \$ ..... in Column 2 and \$ ..... in Column 3.

(b) Include only portion of disability and accident and health claim liabilities applicable to assumed "accrued" benefits. Reserves (including reinsurance assumed and net of reinsurance ceded) for unaccrued benefits for Individual Life \$ ..... 171,999 Group Life \$ ..... , and Individual Annuities \$ ..... are included in Page 3, Line 1, (See Exhibit 5, Section on Disability Disabled Lives); and for Accident and Health \$ ..... are included in Page 3, Line 2 (See Exhibit 6, Claim Reserve).

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**EXHIBIT 8 - CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS**

**PART 2 - Incurred During the Year**

	1	2	3	4	5	6	7	8
	Total	Individual Life (a)	Group Life (b)	Individual Annuities	Group Annuities	Accident & Health	Fraternal	Other Lines of Business
1. Settlements During the Year:								
1.1 Direct .....	22,408,097	2,094,506		12,567,568	7,746,023			
1.2 Reinsurance assumed .....								
1.3 Reinsurance ceded .....	823,595	823,595						
1.4 Net .....	(c) 21,584,502	1,270,911		12,567,568	7,746,023			
2. Liability December 31, current year from Part 1:								
2.1 Direct .....	463,363	463,363						
2.2 Reinsurance assumed .....								
2.3 Reinsurance ceded .....	180,415	180,415						
2.4 Net .....	282,948	282,948						
3. Amounts recoverable from reinsurers December 31, current year .....	220,498	220,498						
4. Liability December 31, prior year:								
4.1 Direct .....	279,138	279,138						
4.2 Reinsurance assumed .....								
4.3 Reinsurance ceded .....	42,068	42,068						
4.4 Net .....	237,070	237,070						
5. Amounts recoverable from reinsurers December 31, prior year .....	654,229	654,229						
6. Incurred Benefits								
6.1 Direct .....	22,592,322	2,278,731		12,567,568	7,746,023			
6.2 Reinsurance assumed .....								
6.3 Reinsurance ceded .....	528,211	528,211						
6.4 Net .....	22,064,111	1,750,520		12,567,568	7,746,023			

(a) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ ..... in Line 1.1, \$ ..... in Line 1.4.

\$ ..... in Line 6.1, and \$ ..... in Line 6.4.

(b) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ ..... in Line 1.1, \$ ..... in Line 1.4.

\$ ..... in Line 6.1, and \$ ..... in Line 6.4.

(c) Includes \$ ..... 68,802 premiums waived under total and permanent disability benefits.

**EXHIBIT OF NON-ADMITTED ASSETS**

	1	2	3
	Current Year Total Nonadmitted Assets	Prior Year Total Nonadmitted Assets	Change in Total Nonadmitted Assets (Col. 2 - Col. 1)
1. Bonds (Schedule D) .....			
2. Stocks (Schedule D):			
2.1 Preferred stocks .....			
2.2 Common stocks .....			
3. Mortgage loans on real estate (Schedule B):			
3.1 First liens .....			
3.2 Other than first liens.....			
4. Real estate (Schedule A):			
4.1 Properties occupied by the company .....			
4.2 Properties held for the production of income.....			
4.3 Properties held for sale .....			
5. Cash (Schedule E - Part 1), cash equivalents (Schedule E - Part 2) and short-term investments (Schedule DA) .....			
6. Contract loans .....	1,917	520	(1,397)
7. Derivatives (Schedule DB) .....			
8. Other invested assets (Schedule BA) .....			
9. Receivables for securities .....			
10. Securities lending reinvested collateral assets (Schedule DL) .....			
11. Aggregate write-ins for invested assets .....			
12. Subtotals, cash and invested assets (Lines 1 to 11) .....	1,917	520	(1,397)
13. Title plants (for Title insurers only) .....			
14. Investment income due and accrued .....			
15. Premiums and considerations:			
15.1 Uncollected premiums and agents' balances in the course of collection .....	63,182	19,308	(43,874)
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due .			
15.3 Accrued retrospective premiums and contracts subject to redetermination .....			
16. Reinsurance:			
16.1 Amounts recoverable from reinsurers .....			
16.2 Funds held by or deposited with reinsured companies .....			
16.3 Other amounts receivable under reinsurance contracts .....			
17. Amounts receivable relating to uninsured plans .....			
18.1 Current federal and foreign income tax recoverable and interest thereon .....			
18.2 Net deferred tax asset .....	6,646,936	4,894,028	(1,752,908)
19. Guaranty funds receivable or on deposit .....			
20. Electronic data processing equipment and software .....			
21. Furniture and equipment, including health care delivery assets .....			
22. Net adjustment in assets and liabilities due to foreign exchange rates .....			
23. Receivables from parent, subsidiaries and affiliates .....			
24. Health care and other amounts receivable .....			
25. Aggregate write-ins for other than invested assets .....	1,340,017	12,311	(1,327,706)
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	8,052,052	4,926,167	(3,125,885)
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....			
28. Total (Lines 26 and 27)	8,052,052	4,926,167	(3,125,885)
<b>DETAILS OF WRITE-INS</b>			
1101. ....			
1102. ....			
1103. ....			
1198. Summary of remaining write-ins for Line 11 from overflow page .....			
1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above)			
2501. Prepaid Expenses .....	118,871	12,311	(106,560)
2502. IMR Liability .....	1,221,146		(1,221,146)
2503. ....			
2598. Summary of remaining write-ins for Line 25 from overflow page .....			
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above)	1,340,017	12,311	(1,327,706)

Fidelity & Guaranty Life Insurance Company of New York ("FGLICNY" or "the Company"), a New York domiciled life insurance company, is a direct, wholly-owned subsidiary of Fidelity & Guaranty Life Insurance Company ("FGLIC"), an Iowa domiciled life insurance company. FGLIC is a direct, wholly owned subsidiary of Fidelity & Guaranty Life Holdings, Inc. ("FGLH"), a Delaware corporation, which is a direct, wholly owned subsidiary of FGL US Holdings, Inc. ("FGL US"), a Delaware corporation and wholly owned subsidiary of CF Bermuda Holdings Limited ("CF Bermuda"), a Bermuda exempted company and wholly owned direct subsidiary of F&G Annuities & Life Inc. ("FGAL"), a Delaware corporation, and, approximately 85% owned direct subsidiary of Fidelity National Financial, Inc. ("FNF"), a Delaware corporation. On December 1, 2022, FNF distributed, on a pro rata basis, approximately 15% of the common stock of FGAL.

## 1. Summary of Significant Accounting Policies and Going Concern

### A. Accounting Practices

The financial statements of the Company are presented on the basis of accounting practices prescribed or permitted by the New York State Department of Financial Services ("NYDFS").

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

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

	SSAP #	F/S Page	F/S Line #	December 31, 2023	December 31, 2022
NET INCOME					
(1) Fidelity & Guaranty Life Insurance Company of New York state basis (Page 4, Line 35, Columns 1 & 2)	XXX	XXX	XXX	\$ 5,361,198	\$ (15,477,722)
(2) State Prescribed Practices that are an increase/(decrease) from NAIC SAP:					
None				—	—
(3) State Permitted Practices that are an increase/(decrease) from NAIC SAP:					
None				—	—
(4) NAIC SAP (1 - 2 - 3 = 4)	XXX	XXX	XXX	\$ 5,361,198	\$ (15,477,722)
SURPLUS (DEFICIT)					
(5) Fidelity & Guaranty Life Insurance Company of New York state basis (Page 3, Line 38, Columns 1 & 2)	XXX	XXX	XXX	\$ 86,078,968	\$ 82,064,993
(6) State Prescribed Practices that are an increase/(decrease) from NAIC SAP:					
None				—	—
(7) State Permitted Practices that are an increase/(decrease) from NAIC SAP:					
None				—	—
(8) NAIC SAP (5 - 6 - 7 = 8)	XXX	XXX	XXX	\$ 86,078,968	\$ 82,064,993

### 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

Life premiums are recognized as income over the premium paying period of the related policies. Annuity considerations are recognized as revenue when received. Expenses incurred in connection with acquiring new insurance business, including acquisition costs such as sales commissions are charged to operations as incurred.

The amount of dividends to be paid to policyholders is determined annually by the Company's Board of Directors. The aggregate amount of policyholders' dividends is related to actual interest, mortality, morbidity, and expense experience for the year and judgment as to the appropriate level of statutory surplus to be retained by the Company.

In addition, the Company uses the following accounting policies:

- (1) Short term investments are stated at amortized cost.
- (2) Bonds not backed by other loans are stated at amortized cost using the scientific interest method, except for those bonds deemed to be other-than-temporarily impaired that are written down to estimated fair value and those bonds rated NAIC 6 which are carried at the lower of amortized cost or fair value.
- (3) Common stocks are stated at fair value.
- (4) Redeemable preferred stocks are stated at amortized cost, except those preferred stocks rated NAIC 4 or lower, which are carried at the lower of amortized cost or fair value, or those preferred stocks deemed to be other-than-temporarily impaired which are written down to estimated fair value. Perpetual preferred stock are stated at fair value, not to exceed any currently effective call price.
- (5) The Company does not invest in mortgage loans.

- (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. Changes to the estimated cash flows on these securities are accounted for retrospectively for securities that are highly rated at the time of purchase. The prospective method is used for those securities where an other-than-temporary impairment has been taken or securities not highly rated at the time of purchase. 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.
- (7) The Company does not own any stock of affiliated companies.
- (8) The Company has ownership interests in limited partnerships and limited liability companies. Investments in limited partnerships are based on the Company's proportionate share of underlying GAAP equity of the investee in accordance with SSAP No. 48, "Joint Ventures, Partnerships and Limited Liability Companies".
- (9) All derivatives are stated at fair value.
- (10) The Company does not have any accident and health business.
- (11) The Company does not have any accident and health business.
- (12) There have been no changes in the capitalization policy.
- (13) There are no pharmaceutical rebate receivables.

#### D. Going Concern

There is no substantial doubt regarding the Company's ability to continue as a going concern.

### 2. Accounting Changes and Corrections of Errors

The Company identified one accounting change in the current year and it is disclosed below:

Inflation Reduction Act of 2022 (the "IRA") was signed into law on August 16, 2022. Among other changes, the IRA introduced a 15% corporate alternative minimum tax ("CAMT") on adjusted financial statement income and a 1% excise tax on treasury stock repurchases. The effective date of these provisions was January 1, 2023. For purposes of calculating the adjusted financial statement income, the Company is included in the controlled group of FNF, its parent company. Based on the available guidance, for the prior three tax years the FNF controlled group exceeded the \$1,000,000,000 threshold, and therefore the Company is a member of the tax controlled group and is an applicable corporation for the calendar year ended December 31, 2023.

The NAIC issued guidance on September 21, 2023, INT 23-03; therefore in accordance with the published NAIC guidance, the Company is a party to the tax allocation agreement that is in effect for the reporting period that results in no allocation of CAMT liability or CAMT credit. As such, the Company qualifies as an Applicable Corporation with a Tax Allocation Agreement Exclusion and has not recognized CAMT in the current or deferred tax computations.

There were no significant accounting changes in the prior year.

There were no corrections of errors during the current and prior year that applied to the Company.

### 3. Business Combinations and Goodwill

There were no business combinations completed during the year ended December 31, 2023.

### 4. Discontinued Operations

There were no business segments that were separated from continuing operations during the year ended December 31, 2023.

### 5. Investments

#### A. Mortgage Loans, Including Mezzanine Real Estate Loans

The Company has no mortgage loan or mezzanine real estate loan investments as of December 31, 2023 and 2022.

#### B. Debt Restructuring

The Company is not a creditor in any debt restructurings.

#### C. Reverse mortgages

The Company does not own any investments in reverse mortgages.

#### 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 2023, the Company did not recognize any other-than-temporary impairments related to the intent to sell the security or the Company not having the intent and ability to retain the security until its amortized cost is recovered.

- (3) During 2023, the Company did recognize other-than-temporary impairments due to the present value of cash flows expected to be collected being less than the amortized cost basis for loan-backed and structured securities.

1 CUSIP	2 Book/Adjusted Carrying Value Amortized Cost Before Current Period OTTI	3 Present Value Projected Cash Flows	4 Recognized Other-Than- Temporary Impairment	5 Amortized Cost After Other-Than- Temporary Impairment	6 Fair Value at the Date of OTTI Recognition	7 Date of Financial Statement Reporting Period
12544VCN7	\$ 353,706	\$ 182,138	\$ 171,568	\$ 182,138	\$ 149,891	6/30/2023
55028CAA3	\$ 293,403	\$ 283,337	\$ 10,065	\$ 283,337	\$ 293,403	12/31/2023
Totals	XXX	XXX	\$ 181,633	XXX	XXX	XXX

- (4) The following table presents the unrealized loss aging for the Company's investments in loan-backed and structured securities as of December 31, 2023 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	\$182,290
2. 12 Months or Longer	\$3,135,553

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

1. Less than 12 Months	\$3,790,420
2. 12 Months or Longer	\$38,259,742

- (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. Dollar Repurchase Agreements and/or Securities Lending Transactions - None

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

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

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

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

J. Real Estate

The Company does not have any investments in real estate.

K. Investments in Low-Income Housing Tax Credits (LIHTC)

At December 31, 2023, the Company has no investments in low-income housing tax credits.

L. Restricted Assets

(1) At December 31, 2023, the following assets of the Company were pledged to others as collateral or otherwise restricted:

Restricted Asset Category	Gross (Admitted & Nonadmitted) Restricted							Current Year			
	Current Year					6	7	8	9	Percentage	
	1	2	3	4	5					10	11
	Total General Account (G/A)	G/A Supporting S/A Activity (a)	Total Separate Account (S/A) Restricted Assets	S/A Assets Supporting G/A Activity (b)	(1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)	Total Nonadmitted Restricted	Total Admitted Restricted (5 minus 8)	Gross (Admitted & Non-admitted) Restricted to Total Assets (c)	Admitted Restricted to Total Admitted Assets (d)
a. Subject to contractual obligation for which liability is not shown	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —		—	— %	— %
b. Collateral held under security lending arrangements	—	—	—	—	—	—	—		—	— %	— %
c. Subject to repurchase agreements	—	—	—	—	—	—	—		—	— %	— %
d. Subject to reverse repurchase agreements	—	—	—	—	—	—	—		—	— %	— %
e. Subject to dollar repurchase agreements	—	—	—	—	—	—	—		—	— %	— %
f. Subject to dollar reverse repurchase agreements	—	—	—	—	—	—	—		—	— %	— %
g. Placed under option contracts	—	—	—	—	—	—	—		—	— %	— %
h. Letter stock or securities restricted as to sale - excluding FHLB capital stock	—	—	—	—	—	—	—		—	— %	— %
i. FHLB capital stock	—	—	—	—	—	—	—		—	— %	— %
j. On deposit with state	300,000	—	—	—	300,000	300,120	(120)		300,000	0.1 %	0.1 %
k. On deposit with other regulatory bodies	—	—	—	—	—	—	—		—	— %	— %
l. Pledged as collateral to FHLB (including assets backing funding agreements)	—	—	—	—	—	—	—		—	— %	— %
m. Pledged as collateral not captured in other categories	—	—	—	—	—	—	—		—	— %	— %
n. Other restricted assets	—	—	—	—	—	—	—		—	— %	— %
o. Total Restricted Assets (Sum of a through n)	\$300,000	\$ —	\$ —	\$ —	\$300,000	\$ 300,120	\$ (120)		\$ 300,000	0.1 %	0.1 %

(a) Subset of column 1.

(b) Subset of column 3.

(c) Column 5 divided by Asset Page, Column 1, Line 28

(d) Column 9 divided by Asset Page, Column 3, Line 28

(2) Detail of assets pledged as collateral not captured in other categories - None

(3) Detail of other restricted assets as summarized in Note 5L(1) above - None

## (4) Collateral Received and Reflected as Assets Within the Reporting Entity's Financial Statements

	1	2	3	4
Collateral Assets	Book/Adjusted Carrying Value (BACV)	Fair Value	% of BACV to Total Assets (Admitted and Nonadmitted) *	% of BACV to Total Admitted Assets **
General Account:				
a. Cash, Cash Equivalents and Short Term Investments	\$ 1,720,000	\$ 1,720,000	0.3 %	0.3 %
b. Schedule D, Part 1	—	—	—	—
c. Schedule D, Part 2, Sec. 1	—	—	—	—
d. Schedule D, Part 2, Sec. 2	—	—	—	—
e. Schedule B	—	—	—	—
f. Schedule A	—	—	—	—
g. Schedule BA, Part 1	—	—	—	—
h. Schedule DL, Part 1	—	—	—	—
i. Other	—	—	—	—
j. Total Collateral Assets (a+b+c+d+e+f+g+i)	\$ 1,720,000	\$ 1,720,000	0.3 %	0.3 %
Separate Account:				
k. Cash, Cash Equivalents and Short Term Investments	\$ —	\$ —	— %	— %
l. Schedule D, Part 1	—	—	—	—
m. Schedule D, Part 2, Sec. 1	—	—	—	—
n. Schedule D, Part 2, Sec. 2	—	—	—	—
o. Schedule B	—	—	—	—
p. Schedule A	—	—	—	—
q. Schedule BA, Part 1	—	—	—	—
r. Schedule DL, Part 1	—	—	—	—
s. Other	—	—	—	—
t. Total Collateral Assets (k+l+m+n+o+p+q+r)	\$ —	\$ —	— %	— %

\* j = Column 1 divided by Asset Page, Line 26 (Column 1)

t = Column 1 divided by Asset Page, Line 27 (Column 1)

\*\* j = Column 1 divided by Asset Page, Line 26 (Column 3)

t = Column 1 divided by Asset Page, Line 27, (Column 3)

	1	2
	Amount	% of Liability to Total Liabilities *
u. Recognized Obligation to Return Collateral Asset (General Account)	\$ 1,720,000	0.3 %
v. Recognized Obligation to Return Collateral Asset (Separate Account)	\$ —	— %

\* u = Column 1 divided by Liability Page, Line 26 (Column 1)

v = Column 1 divided by Liability Page, Line 27 (Column 1)

M. Working Capital Finance Investments - None

N. Offsetting and Netting of Assets and Liabilities - None

O. 5GI Securities - None

P. Short Sales - None

Q. Prepayment Penalty and Acceleration Fees

	General Account	Separate Account
(1) Number of CUSIPs	1	—
(2) Aggregate Amount of Investment Income Generated	\$ 50,340	\$ —

R. Reporting Entity's Share of Cash Pool by Asset Type - None

## 6. Joint Ventures, Partnerships and Limited Liability Companies

A. The Company does not have any investments in joint ventures, partnerships or limited liability companies that exceed 10% of its admitted assets at December 31, 2023.

B. The Company recognized no impairments on joint ventures, partnerships and limited liability companies in 2023.

## 7. Investment Income

A. Due and accrued income is excluded from surplus on the following bases:

All investment income due and accrued with amounts that are over 90 days past due.

B. The Company did not have any due and accrued income excluded from surplus as of December 31, 2023.

C. The gross, nonadmitted and admitted amounts for interest income due and accrued.

<u>Interest Income Due and Accrued</u>	<u>Amount</u>
1. <u>Gross</u>	\$ 5,874,849.00
2. <u>Nonadmitted</u>	\$ —
3. <u>Admitted</u>	\$ 5,874,849.00

D. The Company did not have any aggregate deferred interest.

E. The Company did not have any cumulative amounts of paid-in-kind (PIK) interest included in the current principal balance.

## 8. Derivative Instruments

A. Derivatives under SSAP No. 86 - Derivatives

- (1) The derivative instruments used by the Company expose the Company to potential credit loss in the event of nonperformance by counterparties. The amount of exposure is the fair value for such agreements with each counterparty if the fair value is in the Company's favor. The credit risk associated with these agreements is minimized by purchasing agreements from counterparties with NAIC designations of "1." Additionally, the Company maintains a policy requiring all derivative contracts to be governed by International Swaps and Derivatives Association ("ISDA") Master Agreements. The Company is required to maintain minimum ratings as a matter of routine practice in negotiating ISDA agreements. Under some ISDA agreements, the Company has agreed to maintain certain financial strength ratings. A downgrade below these levels could result in termination of the open derivative contracts between the parties, at which time any amounts payable by the Company or the counterparty would be dependent on the market value of the underlying derivative contracts. In certain transactions, the Company and the counterparty have entered into a collateral support agreement requiring either party to post collateral when the net exposures exceed pre-determined thresholds. These thresholds vary by counterparty and credit rating.

The Company has the following option exposure as of December 31, 2023 and 2022:

	<u>Carrying Amount</u>	<u>Total fair value of options owned</u>	<u>Potential Exposure</u>	<u>Maximum exposure with any individual counterparty</u>	<u>Notional amount of options held at period end</u>
December 31, 2023	\$ 1,808,145	\$ 1,808,145	\$ 88,145	\$ 88,145	\$ 113,720,566
December 31, 2022	474,887	474,887	—	—	124,524,908

The Company has the following counterparty collateral as of December 31, 2023 and 2022:

	<u>Counterparty posted collateral</u>	<u>Collateral included in Cash (page 2, line 5)</u>	<u>Non-cash collateral held by 3rd party custodians</u>
December 31, 2023	\$ 1,720,000	\$ 1,720,000	
December 31, 2022	540,000	540,000	

The derivatives used by the Company expose the Company to market risk (market movements). The Company's derivative portfolio is used to economically hedge the equity linked liability underlying its fixed indexed annuity ("FIA") products and, therefore, the Company expects that movements in the fair value of the derivative portfolio would be offset by changes in the fair value of the hedged FIA liabilities.

- (2) The Company uses a static hedging program to hedge the equity linked liability underlying its FIA products. Over the counter equity call options are used to hedge market exposures of the liabilities with the objective of offsetting fair value changes. The indices underlying the options are the same indices referenced by the FIAs. With the static hedge program, the hedge is set at the beginning of the index credit period and rebalancing of the positions is not necessary. Static hedging exposes the Company to the risk that adequate capacity in derivatives markets may not exist to execute the strategy.

At December 31, 2023 and 2022, the Company held \$175,011,132 and \$205,101,934, respectively, of reserves related to FIA contracts. The Company follows CARVM and Actuarial Guideline XXXV for the calculation of the embedded equity call option in the Company's FIA products. The reserve liability recognizes the change in the value of the index over the index period of the contract whereas the derivative instruments are marked to market at each reporting date, and in addition, the reserve liability is also not allowed to be less than the cash value or minimum guaranteed surrender value, thus creating a mismatch in declining equity markets.

- (3) Options are valued at fair value. The fair value of options are based upon valuation pricing models and represent what the Company would expect to receive or pay at the balance sheet date if the Company canceled the options, entered into offsetting option positions, or exercised the options. Derivative instruments are marked to market through surplus (fair value accounting). Realized gains (losses) on derivative instruments are included in the Interest Maintenance Reserve and amortized into income over the remaining duration of the derivative contract. Long option positions are included in invested assets.
- (4) Derivative contracts with financing premiums - None
- (5) Net gain or loss recognized in unrealized gain or loss during the reporting period representing the component of the derivatives gain or loss excluded from assessment of the hedge effectiveness - None
- (6) Net gain or loss recognized in unrealized gains or losses during the reporting period resulting from derivatives that no longer qualify for hedge accounting - None
- (7) Derivatives accounted for as cash flow hedges of forecasted transactions - None
- (8) Aggregate, non-discounted total premium cost for these contracts and aggregate fair value of derivative instruments with financing premiums - None
- (9) Disclose information on the aggregate excluded components by category - None

B. Derivatives under SSAP No.108 - Derivative Hedging Variable Annuity Guarantees

- (1) The Company does not have variable annuity guarantee hedging.
- (2) Recognition of gains/losses and deferred assets and liabilities - Not applicable
- (3) Hedging strategies identified as no longer highly effective - None
- (4) Hedging strategies terminated - None

9. Income Taxes

A. The components of the net deferred tax asset/(liability) at December 31, 2023 are as follows:

	12/31/2023		
	(1) Ordinary	(2) Capital	(3) Col. 1+2 Total
(1)			
a. Gross Deferred Tax Assets	\$ 15,323,284	\$ 187,010	\$ 15,510,294
b. Statutory Valuation Allowance Adjustments	1,963,645	—	1,963,645
c. Adjusted Gross Deferred Tax Assets (1a -1b)	13,359,639	187,010	13,546,649
d. Deferred Tax Assets Nonadmitted	6,646,936	—	6,646,936
e. Subtotal Net Admitted Deferred Tax Asset (1c - 1d)	6,712,703	187,010	6,899,713
f. Deferred Tax Liabilities	590,206	5,785,711	6,375,917
g. Net Admitted Deferred Tax Asset/(Net Deferred Tax Liability) (1e - 1f)	\$ 6,122,497	\$ (5,598,701)	\$ 523,796

	12/31/2022		
	(4) Ordinary	(5) Capital	(6) Col. 4+5 Total
a. Gross Deferred Tax Assets	\$ 15,464,332	\$ 582,163	\$ 16,046,495
b. Statutory Valuation Allowance Adjustments	—	—	—
c. Adjusted Gross Deferred Tax Assets (1a -1b)	15,464,332	582,163	16,046,495
d. Deferred Tax Assets Nonadmitted	4,894,028	—	4,894,028
e. Subtotal Net Admitted Deferred Tax Asset (1c - 1d)	10,570,304	582,163	11,152,467
f. Deferred Tax Liabilities	839,244	7,575,843	8,415,087
g. Net Admitted Deferred Tax Asset/(Net Deferred Tax Liability) (1e - 1f)	\$ 9,731,060	\$ (6,993,680)	\$ 2,737,380

	Change		
	(7) Ordinary	(8) Capital	(9) Col. 7+8 Total
a. Gross Deferred Tax Assets	\$ (141,048)	\$ (395,153)	\$ (536,201)
b. Statutory Valuation Allowance Adjustments	1,963,645	—	1,963,645
c. Adjusted Gross Deferred Tax Assets (1a -1b)	(2,104,693)	(395,153)	(2,499,846)
d. Deferred Tax Assets Nonadmitted	1,752,908	—	1,752,908
e. Subtotal Net Admitted Deferred Tax Asset (1c - 1d)	(3,857,601)	(395,153)	(4,252,754)
f. Deferred Tax Liabilities	(249,038)	(1,790,132)	(2,039,170)
g. Net Admitted Deferred Tax Asset/(Net Deferred Tax Liability) (1e - 1f)	\$ (3,608,563)	\$ 1,394,979	\$ (2,213,584)

The change in deferred income taxes reported in surplus before consideration of non-admitted assets is comprised of the following components:

		12/31/2023		
		(1)	(2)	(3)
		Ordinary	Capital	Col. 1+2 Total
h.	Net deferred tax asset (liability)	\$ 12,769,433	\$ (5,598,701)	\$ 7,170,732
i.	Tax-effect of unrealized gains and (losses)	—	530,718	530,718
k.	Net tax effect without unrealized gains and losses	\$ 12,769,433	\$ (5,067,983)	\$ 7,701,450
		12/31/2022		
		(4)	(5)	(6)
		Ordinary	Capital	Col. 4+5 Total
h.	Net deferred tax asset (liability)	\$ 14,625,088	\$ (6,993,680)	\$ 7,631,408
i.	Tax-effect of unrealized gains and (losses)	—	(318,038)	(318,038)
k.	Net tax effect without unrealized gains and losses	\$ 14,625,088	\$ (7,311,718)	\$ 7,313,370
		Change		
		(7)	(8)	(9)
		Ordinary	Capital	Col. 7+8 Total
h.	Net deferred tax asset (liability)	\$ (1,855,655)	\$ 1,394,979	\$ (460,676)
i.	Tax-effect of unrealized gains and (losses)	—	848,756	848,756
k.	Net tax effect without unrealized gains and losses	(1,855,655)	2,243,735	388,080
l.	Change in deferred income tax	\$ (1,855,655)	\$ 2,243,735	\$ 388,080

## (2) Admission Calculation Components SSAP No. 101:

		12/31/2023		
		(1)	(2)	(3)
		Ordinary	Capital	Col. 1+2 Total
a.	Federal Income Taxes Paid in Prior Years Recoverable Through Loss Carrybacks	\$ —	\$ —	\$ —
b.	Adjusted Gross Deferred Tax Assets Expected to be Realized (Excluding the Amount of Deferred Tax Assets from 2(a) above) After Application of the Threshold Limitation (The Lesser of 2(b)1 and 2(b)2 Below)	523,796	—	523,796
1.	Adjusted Gross Deferred Tax Assets Expected to be Realized Following the Balance Sheet Date	523,796	—	523,796
2.	Adjusted Gross Deferred Tax Assets Allowed Per Limitation Threshold	XXX	XXX	12,833,275
c.	Adjusted Gross Deferred Tax Assets (Excluding the amount of Deferred Tax Assets from 2(a) and 2(b) above) offset by Gross Deferred Tax Liabilities	6,188,907	187,010	6,375,917
d.	Deferred Tax Assets Admitted as the result of application of SSAP No. 101 Total (2(a)+2(b)+2(c))	\$ 6,712,703	\$ 187,010	\$ 6,899,713

## (2) Admission Calculation Components SSAP No. 101:

		12/31/2022		
		(4)	(5)	(6)
		Ordinary	Capital	Col. 4+5 Total
a.	Federal Income Taxes Paid in Prior Years Recoverable Through Loss Carrybacks	\$ —	\$ —	\$ —
b.	Adjusted Gross Deferred Tax Assets Expected to be Realized (Excluding the Amount of Deferred Tax Assets from 2(a) above) After Application of the Threshold Limitation (The Lesser of 2(b)1 and 2(b)2 Below)	2,737,380	—	2,737,380
1.	Adjusted Gross Deferred Tax Assets Expected to be Realized Following the Balance Sheet Date	2,737,380	—	2,737,380
2.	Adjusted Gross Deferred Tax Assets Allowed Per Limitation Threshold	XXX	XXX	11,899,142
c.	Adjusted Gross Deferred Tax Assets (Excluding the amount of Deferred Tax Assets from 2(a) and 2(b) above) offset by Gross Deferred Tax Liabilities	7,832,924	582,163	8,415,087
d.	Deferred Tax Assets Admitted as the result of application of SSAP No. 101 Total (2(a)+2(b)+2(c))	\$ 10,570,304	\$ 582,163	\$ 11,152,467

(2) Admission Calculation Components SSAP No. 101:

	Change		
	(7) Ordinary	(8) Capital	(9) Col. 7+8 Total
a. Federal Income Taxes Paid in Prior Years Recoverable Through Loss Carrybacks	\$ —	\$ —	\$ —
b. Adjusted Gross Deferred Tax Assets Expected to be Realized (Excluding the Amount of Deferred Tax Assets from 2(a) above) After Application of the Threshold Limitation (The Lesser of 2(b)1 and 2(b)2 Below)	(2,213,584)	—	(2,213,584)
1. Adjusted Gross Deferred Tax Assets Expected to be Realized Following the Balance Sheet Date	(2,213,584)	—	(2,213,584)
2. Adjusted Gross Deferred Tax Assets Allowed Per Limitation Threshold	XXX	XXX	934,133
c. Adjusted Gross Deferred Tax Assets (Excluding the amount of Deferred Tax Assets from 2(a) and 2(b) above) offset by Gross Deferred Tax Liabilities	(1,644,017)	(395,153)	(2,039,170)
d. Deferred Tax Assets Admitted as the result of application of SSAP No. 101 Total (2(a)+2(b)+2(c))	<u>\$ (3,857,601)</u>	<u>\$ (395,153)</u>	<u>\$ (4,252,754)</u>

(3) Realization Threshold Data

	2023	2022
a. Ratio Percentage Used To Determine Recovery Period And Threshold Limitation Amount.	1159%	1014%
b. Amount of Adjusted Capital and Surplus Used To Determine Recovery Period And The Threshold Limitation in 2(b)2 Above.	\$93,579,749	\$84,407,783

12/31/2023		12/31/2022		Change	
(1) Ordinary %	(2) Capital %	(3) Ordinary %	(4) Capital %	(5) Ordinary %	(6) Capital %

(4) Impact of Tax-Planning Strategies

a. Determination of adjusted gross deferred tax assets and net admitted deferred tax assets. By tax character as a percentage.						
1. Adjusted Gross DTAs amount from Note 9A1(c)	13,359,639	187,010	15,464,332	582,163	(2,104,693)	(395,153)
2. Percentage of adjusted gross DTAs by tax character attributable to the impact of tax planning strategies	0.000 %	0.000 %	0.000 %	0.000 %	0.0 %	0.000 %
3. Adjusted Gross DTAs amount from Note 9A1(e)	6,712,703	187,010	10,570,304	582,163	(3,857,601)	(395,153)
4. Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies Gross DTAs	0.000 %	0.000 %	0.000 %	0.000 %	0.0 %	0.000 %
b. Does the Company's tax-planning strategies include the use of reinsurance?	Yes ___	No_X_				

B. Unrecognized deferred tax liabilities

(1) There are no temporary differences for which deferred tax liabilities are not recognized.

C. Current income taxes incurred consist of the following major components:

	(1) 12/31/2023	(2) 12/31/2022	(3) (Col 1-2) Change
(1) Current Income Tax			
a. Federal	\$ 4,034,377	\$ 1,156,527	\$ 2,877,850
b. Foreign	—	—	—
c. Subtotal (1a+1b)	\$ 4,034,377	\$ 1,156,527	\$ 2,877,850
d. Federal income tax on net capital gains	(336,133)	(306,711)	(29,422)
e. Utilization of capital loss carry-forwards	—	—	—
f. Other	—	—	—
g. Federal and Foreign income taxes incurred (1c+1d+1e+1f)	<u>\$ 3,698,244</u>	<u>\$ 849,816</u>	<u>\$ 2,848,428</u>

(2) Deferred income tax assets and liabilities consist of the following major components:

	(1)	(2)	(3)
	12/31/2023	12/31/2022	(Col 1-2) Change
a. Ordinary			
1 Discounting of Unpaid Losses	\$ —	\$ —	\$ —
2 Unearned Premium Revenue			—
3 Policyholder Reserves	15,004,038	15,063,626	(59,588)
4 Investments	—	—	—
5 Deferred acquisition costs	281,015	273,316	7,699
6 Policyholder dividends accrual	—	—	—
7 Fixed assets	—	—	—
8 Compensation and benefits accrual	—	—	—
9 Pension accrual	—	—	—
10 Receivables - nonadmitted	13,268	4,055	9,213
11 Net operating loss carry-forward	—	—	—
12 Tax credit-carryforward	—	—	—
13 Other	24,963	123,335	(98,372)
(99) Subtotal (sum of 2a1 through 2a13)	\$ 15,323,284	\$ 15,464,332	\$ (141,048)
b. Statutory valuation allowance adjustment	1,963,645	—	1,963,645
c. Nonadmitted	6,646,936	4,894,028	1,752,908
d. Admitted ordinary deferred tax assets	6,712,703	10,570,304	(3,857,601)
e. Capital			
1 Investments	187,010	582,163	(395,153)
2 Net capital loss carry-forward	—	—	—
3 Real estate	—	—	—
4 Other	—	—	—
(99) Subtotal (2e1+2e2+2e3+2e4)	\$ 187,010	\$ 582,163	\$ (395,153)
f. Statutory valuation allowance adjustment	—	—	—
g. Nonadmitted	—	—	—
h. Admitted capital deferred tax assets (2e99 - 2f - 2g)	187,010	582,163	(395,153)
i. Admitted deferred tax assets (2d + 2h)	\$ 6,899,713	\$ 11,152,467	\$ (4,252,754)
(3) Deferred tax liabilities:			
a. Ordinary			
1 Investments	104,673	116,694	(12,021)
2 Fixed assets	—	—	—
3 Unearned Premium Revenue	21,904	27,107	(5,203)
4 Policyholder reserves	463,629	695,443	(231,814)
5 Other	—	—	—
(99) Subtotal (3a1+3a2+3a3+3a4+3a5)	\$ 590,206	\$ 839,244	\$ (249,038)
b. Capital			
1 Investments	5,785,711	7,575,843	(1,790,132)
2 Real estates	—	—	—
3 Other	—	—	—
(99) Subtotal (3b1+3b2+3b3)	5,785,711	7,575,843	(1,790,132)
c. Deferred tax liabilities (3a99 + 3b99)	6,375,917	8,415,087	(2,039,170)
(4) Net deferred tax assets/liabilities (2i-3c)	\$ 523,796	\$ 2,737,380	\$ (2,213,584)

SSAP 101 provides that deferred tax assets (“DTAs”) are reduced by a statutory valuation allowance if, based on the weight of all available evidence, it’s more likely than not that some or all of the DTA will not be realized. Based on the available evidence, the Company is recording a valuation allowance against the ordinary deferred tax assets in the current year. As of December 31, 2023 the Company determined it was more likely than not that \$1,963,645 of the Ordinary Deferred Tax Assets would not be realized. As of December 21, 2022, the Company has no ordinary valuation allowance. Based on the available evidence, the Company is not recording a valuation allowance against the capital deferred tax assets in the current year. As of December 31, 2023 the Company determined it was more likely than not that \$187,010 of the Capital Deferred Tax Assets would be realized. As of December 21, 2022, the Company has no capital valuation allowance.

- D. The Company's income tax incurred and change in deferred income tax differs from the amount obtained by applying the federal statutory rate of 21% to income before income taxes as follows:

	12/31/2023	12/31/2022
(1) Net gain from operations before income taxes	\$ 12,109,183	\$ (13,262,592)
(2) Capital gains/(losses)	(7,673,748)	(2,824,778)
	<u>\$ 4,435,435</u>	<u>\$ (16,087,370)</u>
(3) Income tax expense (benefit) at 21% statutory rate	931,441	(3,378,348)
(4) Increase (decrease) in tax resulting from:		
a. Dividends received deduction	(124,601)	(118,284)
b. Nondeductible expenses for meals, penalties, and lobbying	3,625	45
c. IMR amortization	127,530	159,075
d. Change in asset valuation reserve	—	—
e. Transfer pricing adjustments	(22,123)	(23,205)
f. Prior year tax adjustment	231,956	1,074
g. Change in Statutory valuation allowance adjustment	1,963,645	—
h. Change in Surplus Adjustments	230,627	(443,166)
i. Change in Non-admitted (assets)	(31,885)	(1,887)
j. Change in Tax Rate on Deferred Tax Assets	—	—
k. Other	(51)	(648,512)
(5) Total income tax expected	<u>\$ 3,310,164</u>	<u>\$ (4,453,208)</u>
(6) Current income taxes incurred	3,698,244	849,816
(7) Change in deferred income tax (without tax on unrealized gains and losses and nonadmitted assets)	(388,080)	(5,303,024)
(8) Total statutory income tax incurred	<u><u>\$ 3,310,164</u></u>	<u><u>\$ (4,453,208)</u></u>

E. Net Operating Losses, Capital Losses, Tax Credit Carry-forwards and Protective Tax Deposits

- (1) The Company files a consolidated federal income tax return with its affiliates, Fidelity & Guaranty Life Insurance Company ("FGLIC"), Raven Reinsurance Company ("Raven Re"), F&G Life Re Ltd. ("F&G Life Re"), and Corbeau Re, Inc. ("Corbeau Re") ("the life companies" or "the life group"). As of December 31, 2023, the life companies have consolidated operating loss of \$298,460,543 with unlimited carryforward, of which \$68,592,106 is subject to the annual limitation under IRC section 382. The life companies have an 80% offset to future taxable income generated. As of December 31, 2023, the Life group generated an \$159,456,672 capital loss carryforward, available to offset capital losses for the next five years. In addition, the life companies have \$41,092,890 of Low-Income Housing Tax Credits carryforward to offset taxable income in the future, of which \$18,814 is subject to the annual limitation under IRC section 382. If unused, the credits will expire in the years 2039 through 2043. On a stand alone basis, none of the net operating loss, capital loss carryforward, and tax credits described above belong to the Company.
- (2) The Life group incurred \$8,871,654 of federal income tax expense in the current year. On a stand alone basis, \$3,593,283 of federal income tax belonged to the Company. The Life group incurred \$0 of capital loss tax benefit for the period ending December 31, 2023. On a stand alone basis, there was \$0 capital loss benefit belonging to the Company.
- (3) The Company did not have any deposits reported as admitted assets under Section 6603 of the Internal Revenue Service (IRS) Code as of December 31, 2023.

F. Consolidated Taxes

- (1) The Company files a consolidated life return with its affiliates, FGLIC, Raven Re, F&G Life Re, and Corbeau Re.
- (2) The Company is subject to a tax sharing agreement with FGLIC, Raven Re, F&G Life Re, and Corbeau Re which has been approved by the Iowa Insurance Division ("IID"), the New York State Department of Financial Services and the Vermont Department of Financial Regulation (the "Vermont Department"). The agreement provides for an allocation based on separate return calculations and allows for reimbursement of company tax benefits absorbed by FGLIC, Raven Re, F&G Life Re, and Corbeau Re.
- (3) The Company is not currently under audit by any Federal or State taxing authority for income taxes. The tax years that remain subject to examination at December 31, 2023 are years ended December 31, 2020 through December 31, 2023.

G. Tax Loss Contingencies

The Company has no tax loss contingencies for which it is reasonably possible that the total liability will significantly increase within twelve months of the reporting date.

H. Repatriation Transition Tax (RTT)

The Company has no repatriation transition tax liability.

I. Alternative Minimum Tax (AMT)

The Company has no AMT credits to carryforward.

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

- A. The Company is a direct, wholly-owned subsidiary of FGLIC, an Iowa domiciled life insurance company. FGLIC is a direct, wholly-owned subsidiary of FGLH, a Delaware corporation, which is a direct, wholly owned subsidiary of FGL US, a Delaware corporation and wholly owned subsidiary of CF Bermuda, a Bermuda exempted company and wholly owned direct subsidiary of FGAL, a Delaware corporation and, effective December 1, 2022, approximately 85% owned direct subsidiary of FNF, a Delaware corporation. On December 1, 2022, FNF distributed, on a pro rata basis, approximately 15% of the common stock of FGAL.
- B. The Company did not have any transactions with its parent or other affiliates during 2023 and 2022 which require disclosure under this item.
- C. Transactions with related parties who are not reported on Schedule Y

## (1) Detail of Material Related Party Transactions

Ref #	Date of Transaction	Name of Related Party	Nature of Relationship	Type of Transaction	Written Agreement (Yes/No)	Due Date	Reporting Period Date Amount Due From (To)
1	Various	PINEBRIDGE PRIVATE CREDIT II	Limited Partner with non-voting interest greater than 10%	Exchange of assets or liabilities	Yes		
2	Various	PINEBRIDGE PRIVATE CREDIT II	Limited Partner with non-voting interest greater than 10%	Exchange of assets or liabilities	Yes		

## (2) Detail of material related party transactions involving services - None

## (3) Detail of material related party transactions involving exchange of assets and liabilities

## a. Description of Transaction

Ref #	Name of Related Party	Overview Description	Have Terms Changed from Preceding Period?
1	PINEBRIDGE PRIVATE CREDIT II	Purchase	No
2	PINEBRIDGE PRIVATE CREDIT II	Sale	No

## b. Assets Received

Ref #	Name of Related Party	Description of Assets Received	Statement Value of Assets Received*
1	PINEBRIDGE PRIVATE CREDIT II	Bond/Limited Partnership Interest	\$ 2,353,179
2	PINEBRIDGE PRIVATE CREDIT II	Bond/Limited Partnership Interest	\$ 2,492,349

## c. Assets Transferred

Ref #	Name of Related Party	Description of Assets Transferred	Statement Value of Assets Transferred*
1	PINEBRIDGE PRIVATE CREDIT II	Cash	\$ 2,353,179
2	PINEBRIDGE PRIVATE CREDIT II	Cash	2,492,349

\*Due to the similar nature of these transactions, the amounts in the last column represent the aggregate transactions for the year ended December 31, 2023.

## (4) Detail of Amounts Owed To/From a Related Party - None

- D. At December 31, 2023, the Company has the following amounts due to or from related parties.

<u>Amount due (to) from</u>	<u>Related Party</u>	<u>Relationship to Company</u>
\$(44,674)	FGLIC	Parent
\$(203,383)	Fidelity & Guaranty Life Business Services, Inc. ("FGLBS")	Affiliate

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

Additionally, the Company had an income tax payable balance of \$3,593,283 to Corbeau Re and an income tax receivable of \$2,913,696 from FGLIC at December 31, 2023.

- E. The Company has an agreement with an affiliate, FGLBS, for costs incurred on its behalf. These costs include routine operating expenses incurred in the normal conduct of business such as shared home office facilities, information technology, finance, legal, actuarial, human resources and general overhead costs, including salaries and benefits. These costs are generally determined on the basis of use by the Company and are included in expenses as incurred.

- F. The Company has not made any guarantees for the benefit of an affiliate or related party that result in a material contingent exposure.
- G. The nature of the control relationship whereby the reporting entity and one or more other enterprises are under common ownership or control and the existence of that control could result in operating results or financial position of the reporting entity being significantly different from those that would have been obtained if the enterprises were autonomous are disclosed in Note 10A.
- H. The Company does not own shares of an upstream intermediate entity or ultimate parent either directly or indirectly.
- I. The Company does not have any investments in subsidiary, controlled and affiliate ("SCA") companies.
- J. Write Down for Impairments of Investments in Affiliates or SCA Write Downs - None
- K. The Company does not hold an investment in foreign insurance subsidiary.
- L. The Company does not hold an investment in a downstream noninsurance holding company.
- M. All SCA Investments - None
- N. Investment in Insurance SCAs - None
- O. SCA and SSAP No. 48 Entity Loss Tracking - None

## 11. Debt

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

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

- A-F. Neither the Company, FGLIC 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 period ended December 31, 2023.
- G. FGLBS's employees participate in a stock-based incentive plan sponsored by FGAL that permits the granting of awards in the form of qualified stock options, non-qualified stock options, restricted stock, restricted stock units, stock appreciation rights, unrestricted stock, performance-based awards, dividend equivalents, cash awards and any combination of the foregoing. In 2023, costs incurred under the expense sharing agreement between the Company and FGLBS include \$133,088 of share-based compensation expense related to the participation of FGLBS's employees in this plan. The Company does not have any employees and was not directly liable for obligations under the FGAL stock-based incentive plans. In 2022, costs incurred under the expense sharing agreement between the Company and FGLBS include \$103,454 of share-based compensation expense related to the participation of FGLBS's employees in these plans.

H-I. The Company does not have reportable information for sections H to I.

## 13. Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations

- A. The Company has 500,000 shares authorized and 220,000 shares issued and outstanding.
- B. The Company has no preferred stock outstanding.
- C. Dividends on the Company's stock are paid as declared by its Board of Directors. New York Insurance Law provides 2 alternative methods to determine the amount of ordinary dividends which may be distributed by an insurer: the "greater of" and the "lesser of". The "greater of" method allows a domestic stock life insurer to distribute an ordinary dividend out of earned surplus if the aggregate amount of the dividends in any calendar year does not exceed the greater of (1) 10% of surplus, or (2) net gain from operations, excluding realized capital gains, provided that the aggregate dividends do not exceed 30% of surplus. The "lesser of" method may be used if an insurer does not have sufficient positive earned surplus to pay an ordinary dividend under the "greater of" method. There are no other restrictions placed on the portion of the Company's profits that may be paid as ordinary dividends to stockholders. An insurer may not distribute an ordinary dividend in the calendar year immediately following a calendar year in which the insurer's net gain from operations, not including realized capital gains, was negative, without the approval of the NY Superintendent.
- D. There were no dividends paid during the year ended December 31, 2023.
- E. With the approval of the NY Superintendent, the maximum amount of dividends that the Company will be permitted to distribute during 2024 as ordinary dividends is \$8,563,897.
- F. There were no restrictions placed on the Company's surplus, including for whom the surplus is being held.

- G. There were no advances to surplus not repaid during the year ended December 31, 2023.
- H. No stock is held by the Company for special purposes.
- I. The Company had no changes in special surplus funds during the year ended December 31, 2023.
- J. The portion of unassigned funds (surplus) represented by cumulative net unrealized gains (losses) at December 31, 2023 was \$1,841,659.
- K. Surplus Notes - None
- L. There was no restatement due to quasi-reorganization.
- M. Quasi-reorganization - None

## 14. Liabilities, Contingencies and Assessments

## A. Contingent Commitments

## (1) Unfunded Commitments

As of December 31, 2023, the Company had unfunded commitments to invest in limited partnerships. These commitments for future funding are based upon the timing of when the investments are executed compared to when the actual investments are funded, as some investments require that funding occur over a period of months or years.

	December 31, 2023
Limited Partnerships with characteristics of:	
Common stock - Unaffiliated	\$ 6,495,551
Fixed income - Unaffiliated	\$ 3,956,975
Total unfunded commitments	<u>\$ 10,452,526</u>

## (2) &amp; (3) Guarantees - None

## B. Assessments

The Company is assessed amounts by the state guaranty funds to cover losses to policyholders of insolvent insurance companies. The Company utilizes information relating to these assessments from the National Organization of Life & Health Insurance Guaranty Associations ("NOLHGA") and the Life Insurance Company Guaranty Corporation of New York. No new insolvencies or potential assessments were reported by either organization.

## C. Gain Contingencies

The Company has not recognized any material gains subsequent to the date of the financial statement of December 31, 2023.

## D. Claims Related Extra Contractual Obligations ("ECO") and Bad Faith Losses Stemming from Lawsuits.

The Company did not pay any claims related extra contractual obligations or bad faith claims stemming from lawsuits during 2023.

## E. Joint and Several Liabilities- None

## F. All Other Contingencies

Occasionally, the Company is engaged in litigation in the normal course of business, including defending claims for policy benefits. In the opinion of management, any potential litigation, if any, is not expected to have a material adverse effect on the Company's financial position, although it is possible that the results of operations could be materially affected by an unfavorable outcome in any one annual period.

The Company has no assets, other than invested assets, that it considers to be impaired.

## 15. Leases

The Company does not have any lease obligations.

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

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

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

## A. Transfers of Receivables Reported as Sales - None

B. Transfer and Servicing of Financial Assets - None

C. Wash Sales - None

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

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

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

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

20. Fair Value Measurements

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

(1) Fair Value Measurements at December 31, 2023:

(1) Description	(2) (Level 1)	(3) (Level 2)	(4) (Level 3)	(5) Net Asset Value (NAV)	(6) Total
Assets at fair value:					
Bonds	\$ —	\$ 95,709	\$ —	\$ —	\$ 95,709
Preferred stock	2,700,942	12,626,861	—	—	15,327,803
Common stock - unaffiliated	7,109,475	—	—	—	7,109,475
Derivative instruments:					
Equity options	—	1,808,145	—	—	1,808,145
Total assets at fair value	\$ 9,810,417	\$ 14,530,715	\$ —	\$ —	\$ 24,341,132

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

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

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

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

*Bonds and preferred stocks:* Fair value for bonds and preferred stocks is 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.

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

B. Other Fair Value Measurements - Not Applicable

## C. Aggregate Fair Value for all financial instruments at December 31, 2023:

Type of Financial Instruments	Aggregate Fair Value	Admitted Asset	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Not Practicable (Carrying Value)
<b>Assets:</b>							
Bonds	\$ 435,650,571	\$ 464,380,762	\$ 16,305,067	\$ 373,956,200	\$ 45,389,304	\$ —	\$ —
Preferred stocks	15,327,802	15,327,802	2,700,942	12,626,861	—	—	—
Common stocks	7,109,475	7,109,475	7,109,475	—	—	—	—
Derivative instruments	1,808,145	1,808,145	—	1,808,145	—	—	—
Surplus debentures, included in other invested assets	20,266,054	21,752,834	—	20,266,054	—	—	—
Other invested assets	16,547,665	16,547,665	—	—	—	16,547,665	—
Policy loans	789,902	789,902	—	—	789,902	—	—
Short term bonds	7,049,478	7,047,296	7,049,478	—	—	—	—
Cash	29,678,522	29,678,522	29,678,522	—	—	—	—
<b>Liabilities:</b>							
Deposit-type contracts- General Account: Payout annuities without life contingency	15,718,849	16,898,674	—	—	15,718,849	—	—
Deposit-type contracts- General Account: Pension risk transfer	24,277	23,832	—	—	24,277	—	—
Total General Account deposit-type contracts	\$ 15,743,126	\$ 16,922,506	\$ —	\$ —	\$ 15,743,126	\$ —	\$ —

*Bonds (long and short term) 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.

*Cash:* The carrying amounts for cash approximate its fair value.

*Common stocks:* Fair value for common stocks is based on valuations obtained from an independent pricing service or broker quotes.

*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 value for these instruments is determined internally, based on valuation pricing models which use market observable inputs, including interest rates, yield curve volatilities and other factors. Credit risk related to the counterparty is considered when estimating the fair values of the options.

*Surplus debentures:* The fair value of surplus debentures is based on valuations obtained from independent pricing services or broker quotes.

*Other invested assets:* Fair value of the Company's investment in limited partnerships and private equity funds is based upon estimated net asset value information.

## D. Not Practicable to Estimate Fair Value - Not Applicable

## E. NAV Practical Expedient Investments

For investments measured at fair value for which Net Asset Value ("NAV") is used as a practical expedient for fair value, the Company does not have any significant restrictions in its ability to liquidate its positions in these investments, other than obtaining general partner approval, nor does the Company believe it is probable that a price less than NAV would be received in the event of a liquidation.

## 21. Other Items

The Company elected to round to the nearest dollar in reporting amounts in this statement. Certain amounts reported in the prior year have been reclassified to conform to the current year presentation.

- A. Unusual or Infrequent Items - None
- B. Troubled Debt Restructuring: - None
- C. Other Disclosures - None.
- D. Business Interruption Insurance Recoveries - None
- E. State Transferable and Non-Transferable Tax Credits - None
- F. Subprime Mortgage Related Risk Exposure

(1) Exposure to subprime mortgage risk is defined using market accepted guidelines on FICO scores, original loan to value ratios and documentation. Additionally, the evaluation of securities includes reviewing the quality of the servicer, pool specific statistics, the position of the security within the capital structure of the trust holding the mortgages and the credit enhancement available to protect the principal value of the security being evaluated. Accepted guidelines on FICO scores and documentation include the following characteristics:

- a. Original loan to values ratios on these loans tend to be higher in 2006 and 2007 (80% to 100% when accounting for subsequent second liens). In 2004 and earlier subprime origination, loan to value ratios were lower at origination (65% to 80%).
- b. FICO scores are in the lower range (FICO scores range from 300 to 800, 620 and below is typically considered subprime).
- c. No documentation or low documentation.
- d. The borrower's rate at the time of origination is much higher than the conforming rate at the time which is referred to as the spread at the time of origination.
- e. Debt to income ratios on these borrowers may be higher.
- f. In the past there were some issuers whose sole origination was subprime loans.
- g. Since poorer quality loans typically have higher losses, the amount of subordination on a package of subprime loans is much higher than that of prime collateral.

Risk exposure associated with subprime market fluctuation and cash flow deterioration is managed by actively monitoring and trading securities in the non-agency residential mortgage backed (NA RMBS) sector focusing on individual issue selection with a bias towards more seasoned collateral. When a security has a market price below the book price, the decision to sell the security and realize the loss or hold the security and recognize the unrealized loss is dependent upon the active monitoring of the portfolio and the fundamental analysis of the structure and underlying loans on an individual security.

(2) Direct exposure to subprime mortgages through investments - None

(3) The Company has direct exposure through other investments:

	Actual Cost	Book/Adjusted Carrying Value (excluding interest)	Fair Value	Other Than Temporary Impairment Losses Recognized
a. Subprime Residential mortgage-backed securities	\$ 3,701,235	\$ 4,400,822	\$ 4,324,625	\$ —
b. Commercial mortgage-backed securities	—	—	—	—
c. Collateralized debt obligations	—	—	—	—
d. Structured securities	—	—	—	—
e. Equity investment in SCAs	—	—	—	—
f. Other Assets	—	—	—	—
g. Total	\$ 3,701,235	\$ 4,400,822	\$ 4,324,625	\$ —

The Company did not have any other exposure to subprime mortgage related risk in its investment portfolio.

(4) Underwriting exposure to subprime mortgage risk through Mortgage Guaranty or Financial Guaranty insurance coverage: - None

## G. Retained Assets

(1) Retained Asset Accounts represent the settlement of life insurance and annuity proceeds via an interest bearing account provided by the Company for the benefit of the beneficiaries. The beneficiary has complete control of and immediate access to the funds in this account. The Company's Retained Asset Accounts are held and administered by its parent, FGLIC. The Company transferred cash equal to the life insurance or annuity proceeds to FGLIC when the beneficiary elected the Retained Asset Account settlement option, therefore, the Company does not report a liability for Retained Asset Accounts on its Balance Sheet. In November 2009, the Company discontinued offering the Retained Asset Account as a settlement option. Interest rates paid to the Retained Asset account holders from January 1, 2023 through December 31, 2023 were 1.0%. The Company does not charge fees related to the Retained Asset Accounts.

- (2) The following table presents the number of and outstanding balances for Retained Asset Accounts by length of time the accounts have been opened:

		In Force			
		December 31, 2023		December 31, 2022	
		(a) Number	(b) Balance	(c) Number	(d) Balance
a.	Up to and including 12 months	—	\$ —	—	\$ —
b.	13 to 24 months	—	—	—	—
c.	25 to 37 months	—	—	—	—
d.	38 to 48 months	—	—	—	—
e.	49 to 60 months	—	—	—	—
f.	Over 60 months	6	227,378	7	226,948
g.	Total (a+b+c+d+e+f)	6	\$ 227,378	7	\$ 226,948

- (3) The following table presents the components of the change in the number of and outstanding balances for Retained Asset Accounts:

		Individual	
		(1) Number	(2) Balance Amount
a.	Retained Asset Accounts at the beginning of the year	7	226,948
b.	Retained Asset Accounts issued/added during the year	—	—
c.	Investment earning credited to Retained Asset Accounts during the year	N/A	2,271
d.	Fees and other charges assessed to Retained Asset Accounts during the year	N/A	—
e.	Retained Asset Accounts transferred to state unclaimed property funds during the year	—	—
f.	Retained Asset Accounts closed/withdrawn during the year	1	1,841
g.	Retained Asset Accounts at the end of the year (g=a+b+c-d-e-f)	6	\$ 227,378

H. Insurance-Linked Securities (ILS) Contracts - None

- I. The Amount That Could Be Realized on Life Insurance Where the Reporting Entity is Owner and Beneficiary or Has Otherwise Obtained Rights to Control the Policy - None

22. Events Subsequent

The Company has evaluated events subsequent to December 31, 2023 through February 29, 2024, which is the date these financial statements were available to be issued, and has determined there are no Type I or Type II subsequent events requiring adjustment to or disclosure in the financial statements.

23. Reinsurance

A. Ceded Reinsurance Report

Section 1 - General Interrogatories

- (1) Are any of the reinsurers, listed in Schedule S as non-affiliated, owned in excess of 10% or controlled, either directly or indirectly, by the company or by any representative, officer, trustee, or director of the company?  
Yes ( ) No ( X )
- (2) Have any policies issued by the company been reinsured with a company chartered in a country other than the United States (excluding U.S. Branches of such companies) that is owned in excess of 10% or controlled directly or indirectly by an insured, a beneficiary, a creditor or an insured or any other person not primarily engaged in the insurance business?  
Yes ( ) No ( X )

Section 2 - Ceded Reinsurance Report - Part A

- (1) Does the company have any reinsurance agreements in effect under which the reinsurer may unilaterally cancel any reinsurance for reasons other than for nonpayment of premium or other similar credits?  
Yes ( ) No ( X )
- a. If yes, what is the estimated amount of the aggregate reduction in surplus of a unilateral cancellation by the reinsurer as of the date of this statement, for those agreements in which cancellation results in a net obligation of the company to the reinsurer, and for which such obligation is not presently accrued? Where necessary, the company may consider the current or anticipated experience of the business reinsured in making this estimate.  
- Not Applicable
- b. What is the total amount of reinsurance credits taken, whether as an asset or as a reduction of liability, for these agreements in this statement? - Not Applicable
- (2) Does the company have any reinsurance agreements in effect such that the amount of losses paid or accrued through the statement date may result in a payment to the reinsurer of amounts that, in aggregate and allowing for offset of mutual credits from other reinsurance agreements with the same reinsurer, exceed the total direct premium collected under the reinsured policies?  
Yes ( ) No ( X )

## Section 3 - Ceded Reinsurance Report - Part B

- (1) What is the estimated amount of the aggregate reduction in surplus, (for agreements other than those under which the reinsurer may unilaterally cancel for reasons other than for nonpayment of premium or other similar credits that are reflected in Section 2 above) of termination of all reinsurance agreements, by either party, as of the date of this statement? Where necessary, the company may consider the current or anticipated experience of the business reinsured in making this estimate. \$0
- (2) Have any new agreements been executed or existing agreements amended, since January 1 of the year of this statement, to include policies or contracts that were in force or which had existing reserves established by the company as of the effective date of the agreement?  
 Yes ( ) No (X)  
 If yes, what is the amount of reinsurance credits, whether an asset or a reduction of liability, taken for such new agreements or amendments? - Not Applicable

## B. Uncollectible Reinsurance

- (1) The Company has written off in the current year reinsurance balances due from the companies listed below, the amount of: \$330,074

That is reflected as:

a. Claims incurred	\$	344,491
b. Claims adjustment expenses incurred	\$	—
c. Premiums earned	\$	(17,120)
d. Other	\$	2,703
e. Company		Amount
Scottish Re (U.S.), Inc.	\$	330,074

## C. Commutation of Ceded Reinsurance

The Company did not report commutation of ceded reinsurance in its operations during the current year 2023.

## D. Certified Reinsurer Downgraded or Status Subject of Revocation

The Company did not have any certified reinsurer downgraded or status subject of revocation during 2023.

E., F., G. - The Company has nothing to report for items E through G.

## H. Reinsurance Credit - None

## 24. Retrospectively Rated Contracts &amp; Contracts Subject to Redetermination

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

## 25. Changes in Incurred Losses and Loss Adjustment Expenses

The Company does not have any accident and health business.

## 26. Intercompany Pooling Arrangements

The Company did not participate in any intercompany pooling during the year ended December 31, 2023.

## 27. Structured Settlements - None

## 28. Healthcare Receivables

The Company had no health care receivables in 2023.

## 29. Participating Policies

For the year ended December 31, 2023, premiums under individual life participating policies were \$22,297 or 1.52% of total individual life premiums earned.

The Company accounts for its policyholder dividends based upon when they are declared. The Company paid \$10,867 to policyholders in 2023 and did not allocate any additional income to such policyholders in 2023.

## 30. Premium Deficiency Reserves - Not applicable

## 31. Reserves for Life Contracts and Annuity Contracts

- (1) The Company waives deduction of deferred fractional premiums upon death of the insured and returns any portion of the final premium beyond the date of death. Surrender values are not promised in excess of the legally computed reserves.
- (2) The extra reserve liability for table related extra premiums and for flat extra premiums is incorporated in the reserve calculation for Universal Life business.

Mean reserves on our currently in-force term insurance are based on appropriate multiples of standard rates of mortality.

- (3) At December 31, 2023, the Company had \$115,190,179 of insurance in force for which the gross premiums are less than the net premiums according to the standard of valuation set by the State of New York. Reserves to cover the above insurance totaled \$1,441,106 at December 31, 2023 and are reported in Exhibit 5, Miscellaneous Reserve Section, Line 0700001.
- (4) The Tabular Interest (Page 7, Line 4) for life insurance products has been determined by formula as described in the instructions for Page 7. The interest for annuity products has been determined from the basic data for the calculation of policy reserves.

The Tabular Less Actual Reserve Released (Page 7, Line 5) for life insurance and annuity products has been determined by formula as described in the instructions for Page 7.

The Tabular Cost (Page 7, Line 9) for life and annuity products has been determined by formula as described in the instructions for Page 7.

- (5) The Tabular Interest on funds not involving life contingencies for each valuation rate of interest is approximated based on cash flow interest credits as well as valuation rate of interest held at the beginning and end of the year of valuation.
- (6) There were \$0 in reserve in "Other Increases" (net) presented under Page 7.3, Line 7.

## 32. Analysis of Annuity Actuarial Reserves and Deposit Type Liabilities by Withdrawal Characteristics

## Withdrawal Characteristics of Annuity Actuarial Reserves and Deposit-Type Liabilities:

## A. INDIVIDUAL ANNUITIES

	General Account	% of Total
(1) Subject to discretionary withdrawal:		
a. with market value adjustment	\$ 25,961,211	7.8 %
b. at book value less current surrender charge of 5% or more	71,563,439	21.3
c. at fair value	—	—
d. total with market value adjustment or at fair value (a through c)	<u>97,524,650</u>	<u>29.1</u>
e. at book value without adjustment (minimal or no charge or adjustment)	125,341,361	37.3
(2) Not subject to discretionary withdrawal	<u>112,735,772</u>	<u>33.6</u>
(3) Total (gross: direct + assumed)	<u>335,601,783</u>	<u>100.0 %</u>
(4) Reinsurance ceded	—	
(5) Total (net) (3) - (4)	<u>\$ 335,601,783</u>	
(6) Amount included in A(1)b above that will move to A(1)e for the first time within the year after the statement date	\$ 5,496,462	

## B. GROUP ANNUITIES

	General Account	% of Total
(1) Subject to discretionary withdrawal:		
a. with market value adjustment	\$ —	— %
b. at book value less current surrender charge of 5% or more	—	—
c. at fair value	—	—
d. total with market value adjustment or at fair value (a through c)	—	—
e. at book value without adjustment (minimal or no charge or adjustment)	—	—
(2) Not subject to discretionary withdrawal	<u>103,449,188</u>	<u>100.0</u>
(3) Total (gross: direct + assumed)	<u>103,449,188</u>	<u>100.0 %</u>
(4) Reinsurance ceded	—	
(5) Total (net) (3) - (4)	<u>\$ 103,449,188</u>	
(6) Amount included in A(1)b above that will move to A(1)e for the first time within the year after the statement date	\$ —	

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

C. DEPOSIT-TYPE CONTRACTS (no life contingencies)

	General Account	% of Total
(1) Subject to discretionary withdrawal:		
a. with market value adjustment	\$ —	— %
b. at book value less current surrender charge of 5% or more	—	—
c. at fair value	—	—
d. total with market value adjustment or at fair value (a through c)	—	—
e. at book value without adjustment (minimal or no charge or adjustment)	162,849	1.0
(2) Not subject to discretionary withdrawal	16,922,506	99.0
(3) Total (gross: direct + assumed)	17,085,355	100.0 %
(4) Reinsurance ceded	—	
(5) Total (net) (3) - (4)	<u>\$ 17,085,355</u>	
(6) Amount included in C(1)b above that will move to C(1)e for the first time within the year after the statement date	\$ —	

D. Life & Accident & Health Annual Statement		Amount
(1)	Exhibit 5, Annuities section, Total (net)	\$ 371,596,044
(2)	Exhibit 5, Supplementary Contracts with Life Contingencies Section, Total (net)	\$ 6,454,928
(3)	(3) Exhibit 5, Additional Actuarial Reserves-Asset Liability Analysis, Line 0700001	\$ 61,000,000
(4)	Exhibit 7, Deposit Type Contracts, Line 14, Column 1	\$ 17,085,356
(5)	(5) Subtotal	\$ 456,136,328
Separate Accounts Annual Statement:		
(6)	Exhibit 3, Line 0299999, Column 2	\$ —
(7)	Exhibit 3, Line 0399999, Column 2	\$ —
(8)	Policyholder dividend and coupon accumulations	\$ —
(9)	Policyholder premiums	\$ —
(10)	Guaranteed interest contracts	\$ —
(11)	Other contract deposit funds	\$ —
(12)	Subtotal	\$ —
(13)	Combined Total	\$ 456,136,328

33. Analysis of Life Actuarial Reserves and Deposit Type Liabilities by Withdrawal Characteristics

		Account Value	Cash Value	Reserve
A. General Account				
(1)	Subject to discretionary withdrawal, surrender values or policy loans:			
a.	Term Policies with Cash Value	\$ —	\$ —	\$ —
b.	Universal Life	11,206,247	11,206,247	11,210,614
c.	Universal Life with Secondary Guarantees	—	—	—
d.	Indexed Universal Life	—	—	—
e.	Indexed Universal Life with Secondary Guarantees	—	—	—
f.	Indexed Life	—	—	—
g.	Other Permanent Cash Value Life Insurance	—	2,240,841	2,453,103
h.	Variable Life	—	—	—
i.	Variable Universal Life	—	—	—
j.	Miscellaneous Reserves	—	—	—
(2)	Not subject to discretionary withdrawal or no cash values			
a.	Term Policies without Cash Value	XXX	XXX	\$ 5,941,636
b.	Accidental Death Benefits	XXX	XXX	30,087
c.	Disability – Active Lives	XXX	XXX	14,812
d.	Disability – Disabled Lives	XXX	XXX	171,999
e.	Miscellaneous Reserves	XXX	XXX	1,445,228
(3)	Total (gross: direct + assumed)	\$ 11,206,247	\$ 13,447,088	\$ 21,267,479
(4)	Reinsurance ceded	—	—	4,825,387
(5)	Total (net) (3) - (4)	\$ 11,206,247	\$ 13,447,088	\$ 16,442,092

B. Separate Account with Guarantee - Not Applicable

C. Separate Account Nonguaranteed - Not Applicable

		Amount
D. Life & Accident & Health Annual Statement:		
(1)	Exhibit 5, Life Insurance Section, Total (net)	\$ 15,768,389
(2)	Exhibit 5, Accidental Death Benefits Section, Total (net)	30,087
(3)	Exhibit 5, Disability – Active Lives Section, Total (net)	14,812
(4)	Exhibit 5, Disability – Disabled Lives Section, Total (net)	171,999
(5)	Exhibit 5, Miscellaneous Reserves Section, Total (net)	456,804
(6)	Subtotal	\$ 16,442,091
Separate Accounts Annual Statement		
(7)	Exhibit 3, Line 0199999, Column 2	—
(8)	Exhibit 3, Line 0499999, Column 2	—
(9)	Exhibit 3, Line 0599999, Column 2	—
(10)	Subtotal (Lines (7) through (9))	—
(11)	Combined Total ((6) and (10))	16,442,091

## 34. Premiums and Annuity Considerations Deferred and Uncollected

## A. Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2023:

Type	(1) Gross	(2) Net of Loading
(1) Industrial	\$ —	\$ —
(2) Ordinary new business	—	—
(3) Ordinary renewal	189,026	167,488
(4) Credit Life	—	—
(5) Group Life	—	—
(6) Group Annuity	—	—
(7) Total	\$ 189,026	\$ 167,488

## 35. Separate Account

The Company does not have any separate accounts.

## 36. Loss/Claim Adjustment Expenses - None

# GENERAL INTERROGATORIES

## PART 1 - COMMON INTERROGATORIES GENERAL

- 1.1 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  No   
If yes, complete Schedule Y, Parts 1, 1A, 2 and 3.
- 1.2 If yes, did the reporting entity register and file with its domiciliary State Insurance Commissioner, Director or Superintendent or with such regulatory official of the state of domicile of the principal insurer in the Holding Company System, a registration statement providing disclosure substantially similar to the standards adopted by the National Association of Insurance Commissioners (NAIC) in its Model Insurance Holding Company System Regulatory Act and model regulations pertaining thereto, or is the reporting entity subject to standards and disclosure requirements substantially similar to those required by such Act and regulations? ..... Yes  No  N/A
- 1.3 State Regulating? ..... New York
- 1.4 Is the reporting entity publicly traded or a member of a publicly traded group? ..... Yes  No
- 1.5 If the response to 1.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group. .... 0001934850
- 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
- 2.2 If yes, date of change: .....
- 3.1 State as of what date the latest financial examination of the reporting entity was made or is being made. .... 12/31/2022
- 3.2 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. .... 12/31/2017
- 3.3 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). .... 04/08/2020
- 3.4 By what department or departments?  
New York State Department of Financial Services .....
- 3.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? ..... Yes  No  N/A
- 3.6 Have all of the recommendations within the latest financial examination report been complied with? ..... Yes  No  N/A
- 4.1 During the period covered by this statement, did any agent, broker, sales representative, non-affiliated sales/service organization or any combination thereof under common control (other than salaried employees of the reporting entity), receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:  
4.11 sales of new business? ..... Yes  No   
4.12 renewals? ..... Yes  No
- 4.2 During the period covered by this statement, did any sales/service organization owned in whole or in part by the reporting entity or an affiliate, receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:  
4.21 sales of new business? ..... Yes  No   
4.22 renewals? ..... Yes  No
- 5.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? ..... Yes  No   
If yes, complete and file the merger history data file with the NAIC.
- 5.2 If yes, provide the name of the 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

- 6.1 Has the 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
- 6.2 If yes, give full information: .....
- 7.1 Does any foreign (non-United States) person or entity directly or indirectly control 10% or more of the reporting entity? ..... Yes  No
- 7.2 If yes,  
7.21 State the percentage of foreign control; ..... %  
7.22 State the nationality(s) of the foreign person(s) or entity(s); or if the entity is a mutual or reciprocal, the nationality of its manager or attorney-in-fact and identify the type of entity(s) (e.g., individual, corporation, government, manager or attorney-in-fact).

1 Nationality	2 Type of Entity

## GENERAL INTERROGATORIES

- 8.1 Is the company a subsidiary of a depository institution holding company (DIHC) or a DIHC itself, regulated by the Federal Reserve Board? ..... Yes [ ] No [ X ]
- 8.2 If the response to 8.1 is yes, please identify the name of the DIHC.  
.....
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? ..... Yes [ ] No [ X ]
- 8.4 If 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

- 8.5 Is the reporting entity a depository institution holding company with significant insurance operations as defined by the Board of Governors of Federal Reserve System or a subsidiary of the depository institution holding company? ..... Yes [ ] No [ X ]
- 8.6 If response to 8.5 is no, is the reporting entity a company or subsidiary of a company that has otherwise been made subject to the Federal Reserve Board's capital rule? ..... Yes [ ] No [ X ] N/A [ ]
9. What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit?  
Ernst & Young  
801 Grand Ave., Ste 3100, Des Moines, IA 50309 .....
- 10.1 Has the insurer been granted any exemptions to the prohibited non-audit services provided by the certified independent public accountant requirements as allowed in Section 7H of the Annual Financial Reporting Model Regulation (Model Audit Rule), or substantially similar state law or regulation? ..... Yes [ ] No [ X ]
- 10.2 If the response to 10.1 is yes, provide information related to this exemption:  
.....
- 10.3 Has the insurer been granted any exemptions related to the other requirements of the Annual Financial Reporting Model Regulation as allowed for in Section 18A of the Model Regulation, or substantially similar state law or regulation? ..... Yes [ ] No [ X ]
- 10.4 If the response to 10.3 is yes, provide information related to this exemption:  
.....
- 10.5 Has the reporting entity established an Audit Committee in compliance with the domiciliary state insurance laws? ..... Yes [ X ] No [ ] N/A [ ]
- 10.6 If the response to 10.5 is no or n/a, please explain.  
.....
11. What is the name, address and affiliation (officer/employee of the reporting entity or actuary/consultant associated with an actuarial consulting firm) of the individual providing the statement of actuarial opinion/certification?  
Wesley Harlan Siebrass Vice President & Appointed Actuary, 801 Grand Ave., Ste 2600, Des Moines, IA 50309 .....
- 12.1 Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly? ..... Yes [ ] No [ X ]
- 12.11 Name of real estate holding company ...
- 12.12 Number of parcels involved .....
- 12.13 Total book/adjusted carrying value ..... \$ .....
- 12.2 If yes, provide explanation  
.....
- 13. FOR UNITED STATES BRANCHES OF ALIEN REPORTING ENTITIES ONLY:**
- 13.1 What changes have been made during the year in the United States manager or the United States trustees of the reporting entity?  
.....
- 13.2 Does this statement contain all business transacted for the reporting entity through its United States Branch on risks wherever located? ..... Yes [ ] No [ ]
- 13.3 Have there been any changes made to any of the trust indentures during the year? ..... Yes [ ] No [ ]
- 13.4 If answer to (13.3) is yes, has the domiciliary or entry state approved the changes? ..... Yes [ ] No [ ] N/A [ ]
- 14.1 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.
- 14.11 If the response to 14.1 is No, please explain:  
.....
- 14.2 Has the code of ethics for senior managers been amended? ..... Yes [ X ] No [ ]
- 14.21 If the response to 14.2 is yes, provide information related to amendment(s).  
F&G Annuities & Life, Inc. adopted its own Code of Business Conduct and Ethics as a result of the partial public spin off from Fidelity National Financial, Inc. ("FNF"). This Code of Business Conduct and Ethics applies to all subsidiaries of F&G Annuities & Life, Inc., including the Company. ....
- 14.3 Have any provisions of the code of ethics been waived for any of the specified officers? ..... Yes [ ] No [ X ]
- 14.31 If the response to 14.3 is yes, provide the nature of any waiver(s).  
.....

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**GENERAL INTERROGATORIES**

- 15.1 Is the reporting entity the beneficiary of a Letter of Credit that is unrelated to reinsurance where the issuing or confirming bank is not on the SVO Bank List? ..... Yes [ ] No [ X ]
- 15.2 If the response to 15.1 is yes, indicate the American Bankers Association (ABA) Routing Number and the name of the issuing or confirming bank of the Letter of Credit and describe the circumstances in which the Letter of Credit is triggered.

1 American Bankers Association (ABA) Routing Number	2 Issuing or Confirming Bank Name	3 Circumstances That Can Trigger the Letter of Credit	4 Amount

**BOARD OF DIRECTORS**

16. Is the purchase or sale of all investments of the reporting entity passed upon either by the board of directors or a subordinate committee thereof? ..... Yes [ X ] No [ ]
17. Does the reporting entity keep a complete permanent record of the proceedings of its board of directors and all subordinate committees thereof? ..... Yes [ X ] No [ ]
18. Has the reporting entity an established procedure for disclosure to its board of directors or trustees of any material interest or affiliation on the part of any of its officers, directors, trustees or responsible employees that is in conflict or is likely to conflict with the official duties of such person? ..... Yes [ X ] No [ ]

**FINANCIAL**

19. Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)? ..... Yes [ ] No [ X ]
- 20.1 Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):
- 20.11 To directors or other officers.....\$ .....
  - 20.12 To stockholders not officers.....\$ .....
  - 20.13 Trustees, supreme or grand (Fraternal Only) .....\$ .....
- 20.2 Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):
- 20.21 To directors or other officers.....\$ .....
  - 20.22 To stockholders not officers.....\$ .....
  - 20.23 Trustees, supreme or grand (Fraternal Only) .....\$ .....
- 21.1 Were any assets reported in this statement subject to a contractual obligation to transfer to another party without the liability for such obligation being reported in the statement? ..... Yes [ ] No [ X ]
- 21.2 If yes, state the amount thereof at December 31 of the current year:
- 21.21 Rented from others.....\$ .....
  - 21.22 Borrowed from others.....\$ .....
  - 21.23 Leased from others .....\$ .....
  - 21.24 Other .....\$ .....
- 22.1 Does this statement include payments for assessments as described in the Annual Statement Instructions other than guaranty fund or guaranty association assessments? ..... Yes [ ] No [ X ]
- 22.2 If answer is yes:
- 22.21 Amount paid as losses or risk adjustment \$ .....
  - 22.22 Amount paid as expenses .....\$ .....
  - 22.23 Other amounts paid .....\$ .....
- 23.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? ..... Yes [ X ] No [ ]
- 23.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: .....\$ .....5,439
- 24.1 Does the insurer utilize third parties to pay agent commissions in which the amounts advanced by the third parties are not settled in full within 90 days? ..... Yes [ ] No [ X ]
- 24.2 If the response to 24.1 is yes, identify the third-party that pays the agents and whether they are a related party.

Name of Third-Party	Is the Third-Party Agent a Related Party (Yes/No)

**INVESTMENT**

- 25.01 Were all the stocks, bonds and other securities owned December 31 of current year, over which the reporting entity has exclusive control, in the actual possession of the reporting entity on said date? (other than securities lending programs addressed in 25.03)..... Yes [ X ] No [ ]

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**GENERAL INTERROGATORIES**

- 25.02 If no, give full and complete information, relating thereto  
 .....
- 25.03 For securities lending programs, provide a description of the program including value for collateral and amount of loaned securities, and whether collateral is carried on or off-balance sheet. (an alternative is to reference Note 17 where this information is also provided)  
 .....
- 25.04 For the reporting entity's securities lending program, report amount of collateral for conforming programs as outlined in the Risk-Based Capital Instructions. .... \$ .....
- 25.05 For the reporting entity's securities lending program, report amount of collateral for other programs. .... \$ .....
- 25.06 Does your securities lending program require 102% (domestic securities) and 105% (foreign securities) from the counterparty at the outset of the contract? ..... Yes [ ] No [ ] N/A [ X ]
- 25.07 Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%? ..... Yes [ ] No [ ] N/A [ X ]
- 25.08 Does the reporting entity or the reporting entity's securities lending agent utilize the Master Securities lending Agreement (MSLA) to conduct securities lending? ..... Yes [ ] No [ ] N/A [ X ]
- 25.09 For the reporting entity's securities lending program state the amount of the following as of December 31 of the current year:
- 25.091 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2. .... \$ .....
- 25.092 Total book/adjusted carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 ..... \$ .....
- 25.093 Total payable for securities lending reported on the liability page. .... \$ .....

- 26.1 Were any of the stocks, bonds or other assets of the reporting entity owned at December 31 of the current year not exclusively under the control of the reporting entity or has the reporting entity sold or transferred any assets subject to a put option contract that is currently in force? (Exclude securities subject to Interrogatory 21.1 and 25.03). .... Yes [ X ] No [ ]
- 26.2 If yes, state the amount thereof at December 31 of the current year:
- 26.21 Subject to repurchase agreements ..... \$ .....
- 26.22 Subject to reverse repurchase agreements ..... \$ .....
- 26.23 Subject to dollar repurchase agreements ..... \$ .....
- 26.24 Subject to reverse dollar repurchase agreements ..... \$ .....
- 26.25 Placed under option agreements ..... \$ .....
- 26.26 Letter stock or securities restricted as to sale - excluding FHLB Capital Stock ..... \$ .....
- 26.27 FHLB Capital Stock ..... \$ .....
- 26.28 On deposit with states ..... \$ ..... 300,000
- 26.29 On deposit with other regulatory bodies ..... \$ .....
- 26.30 Pledged as collateral - excluding collateral pledged to an FHLB ..... \$ .....
- 26.31 Pledged as collateral to FHLB - including assets backing funding agreements ..... \$ .....
- 26.32 Other ..... \$ .....

26.3 For category (26.26) provide the following:

1 Nature of Restriction	2 Description	3 Amount

- 27.1 Does the reporting entity have any hedging transactions reported on Schedule DB? ..... Yes [ X ] No [ ]
- 27.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? ..... Yes [ X ] No [ ] N/A [ ]  
 If no, attach a description with this statement.

LINES 27.3 through 27.5: FOR LIFE/FRATERNAL REPORTING ENTITIES ONLY:

- 27.3 Does the reporting entity utilize derivatives to hedge variable annuity guarantees subject to fluctuations as a result of interest rate sensitivity? Yes [ ] No [ X ]
- 27.4 If the response to 27.3 is YES, does the reporting entity utilize:
- 27.41 Special accounting provision of SSAP No. 108 ..... Yes [ ] No [ ]
- 27.42 Permitted accounting practice ..... Yes [ ] No [ ]
- 27.43 Other accounting guidance ..... Yes [ ] No [ ]
- 27.5 By responding YES to 27.41 regarding utilizing the special accounting provisions of SSAP No. 108, the reporting entity attests to the following: ..... Yes [ ] No [ ]
- The reporting entity has obtained explicit approval from the domiciliary state.
  - Hedging strategy subject to the special accounting provisions is consistent with the requirements of VM-21.
  - Actuarial certification has been obtained which indicates that the hedging strategy is incorporated within the establishment of VM-21 reserves and provides the impact of the hedging strategy within the Actuarial Guideline Conditional Tail Expectation Amount.
  - Financial Officer Certification has been obtained which indicates that the hedging strategy meets the definition of a Clearly Defined Hedging Strategy within VM-21 and that the Clearly Defined Hedging Strategy is the hedging strategy being used by the company in its actual day-to-day risk mitigation efforts.
- 28.1 Were any preferred stocks or bonds owned as of December 31 of the current year mandatorily convertible into equity, or, at the option of the issuer, convertible into equity? ..... Yes [ ] No [ X ]
- 28.2 If yes, state the amount thereof at December 31 of the current year. .... \$ .....
29. 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 [ X ] No [ ]

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

1 Name of Custodian(s)	2 Custodian's Address
Citibank, N.A .....	390 Greenwich Street, New York, NY 10013 .....

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**GENERAL INTERROGATORIES**

29.02 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)

29.03 Have there been any changes, including name changes, in the custodian(s) identified in 29.01 during the current year?..... Yes [ ] No [ X ]

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

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

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

1 Name of Firm or Individual	2 Affiliation
Payden and Rygel .....	U.....

29.0597 For those firms/individuals listed in the table for Question 29.05, do any firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") manage more than 10% of the reporting entity's invested assets?..... Yes [ X ] No [ ]

29.0598 For firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") listed in the table for Question 29.05, does the total assets under management aggregate to more than 50% of the reporting entity's invested assets?..... Yes [ X ] No [ ]

29.06 For those firms or individuals listed in the table for 29.05 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed
107160 .....	Payden and Rygel .....	L2GZIMS RUEFTFNIS0711 .....	Not Registered .....	NO.....

30.1 Does the reporting entity have any diversified mutual funds reported in Schedule D, Part 2 (diversified according to the Securities and Exchange Commission (SEC) in the Investment Company Act of 1940 [Section 5(b)(1)])? ..... Yes [ ] No [ X ]

30.2 If yes, complete the following schedule:

1 CUSIP #	2 Name of Mutual Fund	3 Book/Adjusted Carrying Value
30.2999 - Total		

30.3 For each mutual fund listed in the table above, complete the following schedule:

1 Name of Mutual Fund (from above table)	2 Name of Significant Holding of the Mutual Fund	3 Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding	4 Date of Valuation

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**GENERAL INTERROGATORIES**

31. Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

	1	2	3
	Statement (Admitted) Value	Fair Value	Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1 Bonds .....	471,428,058	442,700,049	(28,728,009)
31.2 Preferred stocks .....	15,327,802	15,327,802	
31.3 Totals	486,755,860	458,027,851	(28,728,009)

31.4 Describe the sources or methods utilized in determining the fair values:

ICE Data Services, JP Morgan PricingDirect, Thomson Reuters Corporation - independent pricing service; broker/dealer quotes for securities  
 .....

32.1 Was the rate used to calculate fair value determined by a broker or custodian for any of the securities in Schedule D? ..... Yes [ ] No [ X ]

32.2 If the answer to 32.1 is yes, does the reporting entity have a copy of the broker's or custodian's pricing policy (hard copy or electronic copy) for all brokers or custodians used as a pricing source? ..... Yes [ ] No [ X ]

32.3 If the answer to 32.2 is no, describe the reporting entity's process for determining a reliable pricing source for purposes of disclosure of fair value for Schedule D:  
 Fair value for broker quoted securities were based on buy bid quotes .....

33.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Investment Analysis Office been followed? ..... Yes [ X ] No [ ]

33.2 If no, list exceptions:  
 .....

34. By self-designating 5GI securities, the reporting entity is certifying the following elements of each self-designated 5GI security:  
 a. Documentation necessary to permit a full credit analysis of the security does not exist or an NAIC CRP credit rating for an FE or PL security is not available.  
 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 5GI securities? ..... Yes [ ] No [ X ]

35. By self-designating PLGI securities, the reporting entity is certifying the following elements of each self-designated PLGI security:  
 a. The security was purchased prior to January 1, 2018.  
 b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.  
 c. The NAIC Designation was derived from the credit rating assigned by an NAIC CRP in its legal capacity as a NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance regulators.  
 d. The reporting entity is not permitted to share this credit rating of the PL security with the SVO.  
 Has the reporting entity self-designated PLGI securities? ..... Yes [ ] No [ X ]

36. By assigning FE to a Schedule BA non-registered private fund, the reporting entity is certifying the following elements of each self-designated FE fund:  
 a. The shares were purchased prior to January 1, 2019.  
 b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.  
 c. The security had a public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO prior to January 1, 2019.  
 d. The fund only or predominantly holds bonds in its portfolio.  
 e. The current reported NAIC Designation was derived from the public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO.  
 f. The public credit rating(s) with annual surveillance assigned by an NAIC CRP has not lapsed.  
 Has the reporting entity assigned FE to Schedule BA non-registered private funds that complied with the above criteria? ..... Yes [ ] No [ X ]

37. By rolling/renewing short-term or cash equivalent investments with continued reporting on Schedule DA, Part 1 or Schedule E Part 2 (identified through a code (%) in those investment schedules), the reporting entity is certifying to the following:  
 a. The investment is a liquid asset that can be terminated by the reporting entity on the current maturity date.  
 b. If the investment is with a nonrelated party or nonaffiliate, then it reflects an arms-length transaction with renewal completed at the discretion of all involved parties.  
 c. If the investment is with a related party or affiliate, then the reporting entity has completed robust re-underwriting of the transaction for which documentation is available for regulator review.  
 d. Short-term and cash equivalent investments that have been renewed/rolled from the prior period that do not meet the criteria in 37.a - 37.c are reported as long-term investments.  
 Has the reporting entity rolled/renewed short-term or cash equivalent investments in accordance with these criteria? ..... Yes [ ] No [ ] N/A [ X ]

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**GENERAL INTERROGATORIES**

38.1 Does the reporting entity directly hold cryptocurrencies? ..... Yes [ ] No [ X ]

38.2 If the response to 38.1 is yes, on what schedule are they reported?  
 .....

39.1 Does the reporting entity directly or indirectly accept cryptocurrencies as payments for premiums on policies? ..... Yes [ ] No [ X ]

39.2 If the response to 39.1 is yes, are the cryptocurrencies held directly or are they immediately converted to U.S. dollars?  
 39.21 Held directly ..... Yes [ ] No [ ]  
 39.22 Immediately converted to U.S. dollars ..... Yes [ ] No [ ]

39.3 If the response to 38.1 or 39.1 is yes, list all cryptocurrencies accepted for payments of premiums or that are held directly.

1 Name of Cryptocurrency	2 Immediately Converted to USD, Directly Held, or Both	3 Accepted for Payment of Premiums

**OTHER**

40.1 Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any? ..... \$ ..... 107,289

40.2 List the name of the organization and the amount paid if any such payment represented 25% or more of the total payments to trade associations, service organizations and statistical or rating bureaus during the period covered by this statement.

1 Name	2 Amount Paid
AM BEST RATING SERVICES INC .....	75,800

41.1 Amount of payments for legal expenses, if any? ..... \$ ..... 26,662

41.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payments for legal expenses during the period covered by this statement.

1 Name	2 Amount Paid
LOCKE & HERBERT LLP .....	14,355
SKADDEN ARPS SLATE MEAGHER & FLOM LLP .....	12,164

42.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers or departments of government, if any? ..... \$ .....

42.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payment expenditures in connection with matters before legislative bodies, officers, or departments of government during the period covered by this statement.

1 Name	2 Amount Paid

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**GENERAL INTERROGATORIES**

**PART 2 - LIFE, ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES INTERROGATORIES**

**Life, Accident and Health Companies/Fraternal Benefit Societies:**

- 1.1 Does the reporting entity have any direct Medicare Supplement Insurance in force? ..... Yes [ ] No [ X ]
- 1.2 If yes, indicate premium earned on U.S. business only .....\$ .....
- 1.3 What portion of Item (1.2) is not reported on the Medicare Supplement Insurance Experience Exhibit? .....\$ .....
- 1.31 Reason for excluding:  
 .....
- 1.4 Indicate amount of earned premium attributable to Canadian and/or Other Alien not included in Item (1.2) above. ....\$ .....
- 1.5 Indicate total incurred claims on all Medicare Supplement insurance. ....\$ .....
- 1.6 Individual policies:
- Most current three years:
- 1.61 Total premium earned .....\$ .....
- 1.62 Total incurred claims .....\$ .....
- 1.63 Number of covered lives .....
- All years prior to most current three years
- 1.64 Total premium earned .....\$ .....
- 1.65 Total incurred claims .....\$ .....
- 1.66 Number of covered lives .....
- 1.7 Group policies:
- Most current three years:
- 1.71 Total premium earned .....\$ .....
- 1.72 Total incurred claims .....\$ .....
- 1.73 Number of covered lives .....
- All years prior to most current three years
- 1.74 Total premium earned .....\$ .....
- 1.75 Total incurred claims .....\$ .....
- 1.76 Number of covered lives .....

2. Health Test:

	1 Current Year	2 Prior Year
2.1 Premium Numerator .....		
2.2 Premium Denominator .....	50,219,437	44,510,148
2.3 Premium Ratio (2.1/2.2) .....	0.000	0.000
2.4 Reserve Numerator .....		
2.5 Reserve Denominator .....	394,319,208	398,779,592
2.6 Reserve Ratio (2.4/2.5) .....	0.000	0.000

- 3.1 Does this reporting entity have Separate Accounts? ..... Yes [ ] No [ X ]
- 3.2 If yes, has a Separate Accounts Statement been filed with this Department? ..... Yes [ ] No [ ] N/A [ X ]
- 3.3 What portion of capital and surplus funds of the reporting entity covered by assets in the Separate Accounts statement, is not currently distributable from the Separate Accounts to the general account for use by the general account? .....\$ .....
- 3.4 State the authority under which Separate Accounts are maintained:  
 .....
- 3.5 Was any of the reporting entity's Separate Accounts business reinsured as of December 31? ..... Yes [ ] No [ X ]
- 3.6 Has the reporting entity assumed by reinsurance any Separate Accounts business as of December 31? ..... Yes [ ] No [ X ]
- 3.7 If the reporting entity has assumed Separate Accounts business, how much, if any, reinsurance assumed receivable for reinsurance of Separate Accounts reserve expense allowances is included as a negative amount in the liability for "Transfers to Separate Accounts due or accrued (net)"? .....\$ .....
4. For reporting entities having sold annuities to another insurer where the insurer purchasing the annuities has obtained a release of liability from the claimant (payee) as the result of the purchase of an annuity from the reporting entity only:
- 4.1 Amount of loss reserves established by these annuities during the current year: .....\$ .....
- 4.2 List the name and location of the insurance company purchasing the annuities and the statement value on the purchase date of the annuities.

1	2 Statement Value on Purchase Date of Annuities (i.e., Present Value)
P&C Insurance Company And Location	

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**GENERAL INTERROGATORIES**

**PART 2 - LIFE, ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES INTERROGATORIES**

- 5.1 Do you act as a custodian for health savings accounts? ..... Yes [ ] No [ X ]
- 5.2 If yes, please provide the amount of custodial funds held as of the reporting date. .... \$ .....
- 5.3 Do you act as an administrator for health savings accounts? ..... Yes [ ] No [ X ]
- 5.4 If yes, please provide the balance of funds administered as of the reporting date. .... \$ .....
- 6.1 Are any of the captive affiliates reported on Schedule S, Part 3, authorized reinsurers? ..... Yes [ ] No [ ] N/A [ X ]
- 6.2 If the answer to 6.1 is yes, please provide the following:

1 Company Name	2 NAIC Company Code	3 Domiciliary Jurisdiction	4 Reserve Credit	Assets Supporting Reserve Credit		
				5 Letters of Credit	6 Trust Agreements	7 Other
.....	.....	.....	.....	.....	.....	.....

7. Provide the following for individual ordinary life insurance\* policies (U.S. business only) for the current year (prior to reinsurance assumed or ceded):
- 7.1 Direct Premium Written ..... \$ ..... 1,466,140
- 7.2 Total Incurred Claims ..... \$ ..... 2,278,731
- 7.3 Number of Covered Lives ..... 1,944

*Ordinary Life Insurance Includes
Term (whether full underwriting, limited underwriting, jet issue, "short form app")
Whole Life (whether full underwriting, limited underwriting, jet issue, "short form app")
Variable Life (with or without secondary gurarantee)
Universal Life (with or without secondary gurarantee)
Variable Universal Life (with or without secondary gurarantee)

8. Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states? ..... Yes [ ] No [ X ]
- 8.1 If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile of the reporting entity? ..... Yes [ ] No [ X ]

**Life, Accident and Health Companies Only:**

- 9.1 Are personnel or facilities of this reporting entity used by another entity or entities or are personnel or facilities of another entity or entities used by this reporting entity (except for activities such as administration of jointly underwritten group contracts and joint mortality or morbidity studies)? ..... Yes [ X ] No [ ]
- 9.2 Net reimbursement of such expenses between reporting entities:
- 9.21 Paid ..... \$ ..... 1,566,164
- 9.22 Received ..... \$ .....
- 10.1 Does the reporting entity write any guaranteed interest contracts? ..... Yes [ ] No [ X ]
- 10.2 If yes, what amount pertaining to these lines is included in:
- 10.21 Page 3, Line 1 ..... \$ .....
- 10.22 Page 4, Line 1 ..... \$ .....
11. For stock reporting entities only:
- 11.1 Total amount paid in by stockholders as surplus funds since organization of the reporting entity: ..... \$ ..... 54,097,590
12. Total dividends paid stockholders since organization of the reporting entity:
- 12.11 Cash ..... \$ ..... 4,400,000
- 12.12 Stock ..... \$ .....
- 13.1 Does the reporting entity reinsure any Workers' Compensation Carve-Out business defined as: ..... Yes [ ] No [ X ]  
 Reinsurance (including retrocessional reinsurance) assumed by life and health insurers of medical, wage loss and death benefits of the occupational illness and accident exposures, but not the employers liability exposures, of business originally written as workers' compensation insurance.
- 13.2 If yes, has the reporting entity completed the Workers' Compensation Carve-Out Supplement to the Annual Statement? ..... Yes [ ] No [ ]
- 13.3 If 13.1 is yes, the amounts of earned premiums and claims incurred in this statement are:
- |   | 1<br>Reinsurance<br>Assumed | 2<br>Reinsurance<br>Ceded | 3<br>Net<br>Retained |
|---|-----------------------------|---------------------------|----------------------|
| 13.31 Earned premium .....                                  | .....                       | .....                     | .....                |
| 13.32 Paid claims .....                                     | .....                       | .....                     | .....                |
| 13.33 Claim liability and reserve (beginning of year) ..... | .....                       | .....                     | .....                |
| 13.34 Claim liability and reserve (end of year) .....       | .....                       | .....                     | .....                |
| 13.35 Incurred claims .....                                 | .....                       | .....                     | .....                |

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**GENERAL INTERROGATORIES**

**PART 2 - LIFE, ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES INTERROGATORIES**

13.4 If reinsurance assumed included amounts with attachment points below \$1,000,000, the distribution of the amounts reported in Lines 13.31 and 13.34 for Column (1) are:

	Attachment Point	1 Earned Premium	2 Claim Liability and Reserve
13.41	<\$25,000	.....	.....
13.42	\$25,000 - 99,999	.....	.....
13.43	\$100,000 - 249,999	.....	.....
13.44	\$250,000 - 999,999	.....	.....
13.45	\$1,000,000 or more	.....	.....

13.5 What portion of earned premium reported in 13.31, Column 1 was assumed from pools? ..... \$ .....

**Fraternal Benefit Societies Only:**

- 14. Is the reporting entity organized and conducted on the lodge system, with ritualistic form of work and representative form of government? ..... Yes [ ] No [ ]
- 15. How often are meetings of the subordinate branches required to be held?  
.....
- 16. How are the subordinate branches represented in the supreme or governing body?  
.....
- 17. What is the basis of representation in the governing body?  
.....
- 18.1 How often are regular meetings of the governing body held?  
.....
- 18.2 When was the last regular meeting of the governing body held? .....
- 18.3 When and where will the next regular or special meeting of the governing body be held?  
.....
- 18.4 How many members of the governing body attended the last regular meeting? .....
- 18.5 How many of the same were delegates of the subordinate branches? .....
- 19. How are the expenses of the governing body defrayed?  
.....
- 20. When and by whom are the officers and directors elected?  
.....
- 21. What are the qualifications for membership?  
.....
- 22. What are the limiting ages for admission?  
.....
- 23. What is the minimum and maximum insurance that may be issued on any one life?  
.....
- 24. Is a medical examination required before issuing benefit certificates to applicants? ..... Yes [ ] No [ ]
- 25. Are applicants admitted to membership without filing an application with and becoming a member of a local branch by ballot and initiation? ..... Yes [ ] No [ ]
- 26.1 Are notices of the payments required sent to the members? ..... Yes [ ] No [ ] N/A [ ]
- 26.2 If yes, do the notices state the purpose for which the money is to be used? ..... Yes [ ] No [ ]
- 27. What proportion of first and subsequent year's payments may be used for management expenses?  
27.11 First Year ..... %  
27.12 Subsequent Years ..... %
- 28.1 Is any part of the mortuary, disability, emergency or reserve fund, or the accretions from or payments for the same, used for expenses? ..... Yes [ ] No [ ]
- 28.2 If so, what amount and for what purpose? ..... \$ .....
- 29.1 Does the reporting entity pay an old age disability benefit? ..... Yes [ ] No [ ]
- 29.2 If yes, at what age does the benefit commence? .....
- 30.1 Has the constitution or have the laws of the reporting entity been amended during the year? ..... Yes [ ] No [ ]
- 30.2 If yes, when?  
.....
- 31. Have you filed with this Department all forms of benefit certificates issued, a copy of the constitution and all of the laws, rules and regulations in force at the present time? ..... Yes [ ] No [ ]
- 32.1 State whether all or a portion of the regular insurance contributions were waived during the current year under premium-paying certificates on account of meeting attained age or membership requirements? ..... Yes [ ] No [ ]
- 32.2 If so, was an additional reserve included in Exhibit 5? ..... Yes [ ] No [ ] N/A [ ]
- 32.3 If yes, explain  
.....
- 33.1 Has the reporting entity reinsured, amalgamated with, or absorbed any company, order, society, or association during the year? ..... Yes [ ] No [ ]
- 33.2 If yes, was there any contract agreement, or understanding, written or oral, expressed or implied, by means of which any officer, director, trustee, or any other person, or firm, corporation, society or association, received or is to receive any fee, commission, emolument, or compensation of any nature whatsoever in connection with, on an account of such reinsurance, amalgamation, absorption, or transfer of membership or funds? ..... Yes [ ] No [ ] N/A [ ]
- 34. Has any present or former officer, director, trustee, incorporator, or any other persons, or any firm, corporation, society or association, any claims of any nature whatsoever against this reporting entity, which is not included in the liabilities on Page 3 of this statement? ..... Yes [ ] No [ ]
- 35.1 Does the reporting entity have outstanding assessments in the form of liens against policy benefits that have increased surplus? ..... Yes [ ] No [ ]
- 35.2 If yes, what is the date of the original lien and the outstanding balance as the surplus remains? .....

Date	Outstanding Lien amount
.....	.....
.....	.....

## FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e. 17.6.

\$000 omitted for amounts of life insurance

	1 2023	2 2022	3 2021	4 2020	5 2019
<b>Life Insurance in Force</b> (Exhibit of Life Insurance)					
1. Ordinary - whole life and endowment (Line 34, Col. 4) .....	77,469	81,607	85,318	90,393	96,058
2. Ordinary - term (Line 21, Col. 4, less Line 34, Col. 4) .....	173,409	188,798	207,031	232,707	256,841
3. Credit life (Line 21, Col. 6) .....					
4. Group, excluding FEGLI/SGLI (Line 21, Col. 9 less Lines 43 & 44, Col. 4) .....					
5. Industrial (Line 21, Col. 2) .....					
6. FEGLI/SGLI (Lines 43 & 44, Col. 4) .....					
7. Total (Line 21, Col. 10) .....	250,878	270,405	292,349	323,100	352,899
7.1 Total in force for which VM-20 deterministic/stochastic reserves are calculated .....					
<b>New Business Issued</b> (Exhibit of Life Insurance)					
8. Ordinary - whole life and endowment (Line 34, Col. 2) .....					
9. Ordinary - term (Line 2, Col. 4, less Line 34, Col. 2) .....					
10. Credit life (Line 2, Col. 6) .....					
11. Group (Line 2, Col. 9) .....					
12. Industrial (Line 2, Col. 2) .....					
13. Total (Line 2, Col. 10) .....					
<b>Premium Income - Lines of Business</b> (Exhibit 1 - Part 1)					
14. Individual life (Line 20.4, Col. 2) .....	821,191	739,522	1,028,703	1,080,530	1,160,320
15. Group life (Line 20.4, Col. 3) .....					
16. Individual annuities (Line 20.4, Col. 4) .....	7,802,214	9,583,069	14,272,703	13,841,537	14,532,870
17. Group annuities (Line 20.4, Col. 5) .....	41,596,031	34,187,557	25,567,387		
18. Accident & Health (Line 20.4, Col. 6) .....					
19. Other lines of business (Line 20.4, Col. 8) .....					
20. Total .....	50,219,436	44,510,148	40,868,793	14,922,067	15,693,190
<b>Balance Sheet (Pages 2 &amp; 3)</b>					
21. Total admitted assets excluding Separate Accounts business (Page 2, Line 26, Col. 3) .....	571,603,814	571,507,059	556,786,034	523,169,864	534,595,862
22. Total liabilities excluding Separate Accounts business (Page 3, Line 26) .....	485,524,846	489,442,066	457,560,957	429,957,033	439,706,235
23. Aggregate life reserves (Page 3, Line 1) .....	455,493,063	460,094,948	419,886,538	391,842,285	393,487,021
23.1 Excess VM-20 deterministic/stochastic reserve over NPR related to Line 7.1 .....					
24. Aggregate A & H reserves (Page 3, Line 2) .....					
25. Deposit-type contract funds (Page 3, Line 3) .....	17,085,355	17,815,803	18,553,302	21,669,383	23,587,258
26. Asset valuation reserve (Page 3, Line 24.01) .....	8,019,150	5,074,664	9,527,393	7,246,470	4,195,263
27. Capital (Page 3, Lines 29 and 30) .....	440,000	440,000	440,000	440,000	440,000
28. Surplus (Page 3, Line 37) .....	85,638,968	81,624,993	98,785,078	92,772,831	94,449,626
<b>Cash Flow (Page 5)</b>					
29. Net Cash from Operations (Line 11) .....	6,817,271	21,728,154	25,755,669	(4,269,022)	(8,359,039)
<b>Risk-Based Capital Analysis</b>					
30. Total adjusted capital .....	94,103,547	87,145,164	108,758,628	100,465,221	99,090,538
31. Authorized control level risk - based capital .....	8,072,384	8,322,938	8,289,519	7,818,153	6,990,373
<b>Percentage Distribution of Cash, Cash Equivalents and Invested Assets</b> (Page 2, Col. 3) (Line No. /Page 2, Line 12, Col. 3) x 100.0					
32. Bonds (Line 1) .....	82.2	88.5	82.9	85.7	85.3
33. Stocks (Lines 2.1 and 2.2) .....	4.0	4.3	5.5	6.3	5.6
34. Mortgage loans on real estate(Lines 3.1 and 3.2) .....					
35. Real estate (Lines 4.1, 4.2 and 4.3) .....					
36. Cash, cash equivalents and short-term investments (Line 5) .....	6.5	0.9	5.6	2.9	4.5
37. Contract loans (Line 6) .....	0.1	0.1	0.1	0.2	0.2
38. Derivatives (Page 2, Line 7) .....	0.3	0.1	0.5	0.4	0.5
39. Other invested assets (Line 8) .....	6.8	5.9	5.4	4.4	3.9
40. Receivables for securities (Line 9) .....	0.1	0.0	0.0	0.0	0.0
41. Securities lending reinvested collateral assets (Line 10) .....					
42. Aggregate write-ins for invested assets (Line 11) .....					
43. Cash, cash equivalents and invested assets (Line 12) .....	100.0	100.0	100.0	100.0	100.0
<b>Investments in Parent, Subsidiaries and Affiliates</b>					
44. Affiliated bonds (Schedule D Summary, Line 12, Col. 1) .....					
45. Affiliated preferred stocks (Schedule D Summary, Line 18, Col. 1) .....					
46. Affiliated common stocks (Schedule D Summary Line 24, Col. 1), .....					
47. Affiliated short-term investments (subtotal included in Schedule DA Verification, Col. 5, Line 10) .....					
48. Affiliated mortgage loans on real estate .....					
49. All other affiliated .....					
50. Total of above Lines 44 to 49 .....					
51. Total Investment in Parent included in Lines 44 to 49 above .....					

**FIVE-YEAR HISTORICAL DATA**

(Continued)

	1 2023	2 2022	3 2021	4 2020	5 2019
<b>Total Nonadmitted and Admitted Assets</b>					
52. Total nonadmitted assets (Page 2, Line 28, Col. 2).....	8,052,052	4,926,167	23,154	9,892	20,335
53. Total admitted assets (Page 2, Line 28, Col. 3) .....	571,603,814	571,507,059	556,786,034	523,169,864	534,595,862
<b>Investment Data</b>					
54. Net investment income (Exhibit of Net Investment Income) .....	31,109,581	29,593,912	23,954,473	23,465,275	25,563,901
55. Realized capital gains (losses) (Page 4, Line 34, Column 1) .....	(2,713,607)	(1,058,603)	237,545	(4,211)	(3,736)
56. Unrealized capital gains (losses) (Page 4, Line 38, Column 1) .....	4,291,163	(6,491,201)	3,472,358	179,291	2,292,914
57. Total of above Lines 54, 55 and 56 .....	32,687,137	22,044,108	27,664,376	23,640,355	27,853,079
<b>Benefits and Reserve Increases (Page 6)</b>					
58. Total contract/certificate benefits - life (Lines 10, 11, 12, 13, 14 and 15, Col. 1 minus Lines 10, 11, 12, 13, 14 and 15, Cols. 6, 7 and 8) .....	69,993,668	42,528,253	31,790,548	34,075,925	36,019,012
59. Total contract/certificate benefits - A & H (Lines 13 & 14, Col. 6) .....					
60. Increase in life reserves - other than group and annuities (Line 19, Col. 2) .....	(912,504)	(1,702,255)	19,001	(647,931)	10,929,015
61. Increase in A & H reserves (Line 19, Col. 6) .....					
62. Dividends to policyholders and refunds to members (Line 30, Col. 1) .....	10,922	9,625	12,203	11,997	11,825
<b>Operating Percentages</b>					
63. Insurance expense percent (Page 6, Col. 1, Lines 21, 22 & 23, less Line 6)/(Page 6, Col. 1, Line 1 plus Exhibit 7, Col. 2, Line 2) x 100.0 .....	4.8	5.9	6.8	24.4	20.0
64. Lapse percent (ordinary only) [(Exhibit of Life Insurance, Col. 4, Lines 14 & 15) / 1/2 (Exhibit of Life Insurance, Col. 4, Lines 1 & 21)] x 100.0 .....	6.8	7.4	9.2	8.0	9.9
65. A & H loss percent (Schedule H, Part 1, Lines 5 and 6, Col. 2) .....					
66. A & H cost containment percent (Schedule H, Pt. 1, Line 4, Col. 2) .....					
67. A & H expense percent excluding cost containment expenses (Schedule H, Pt. 1, Line 10, Col. 2) .....					
<b>A &amp; H Claim Reserve Adequacy</b>					
68. Incurred losses on prior years' claims - comprehensive group health (Sch. H, Part 3, Line 3.1 Col. 3) .....			XXX	XXX	XXX
69. Prior years' claim liability and reserve - comprehensive group health (Sch. H, Part 3, Line 3.2 Col. 3) .....			XXX	XXX	XXX
70. Incurred losses on prior years' claims-health other than comprehensive group health (Sch. H, Part 3, Line 3.1 Col. 1 less Col. 3) .....			XXX	XXX	XXX
71. Prior years' claim liability and reserve-health other than comprehensive group health (Sch. H, Part 3, Line 3.2 Col. 1 less Col. 3) .....			XXX	XXX	XXX
<b>Net Gains From Operations After Dividends to Policyholders, Refunds to Members, Federal Income Taxes and Before Realized Capital Gains or (Losses) by Lines of Business (Page 6.x, Line 33)</b>					
72. Individual industrial life (Page 6.1, Col. 2) .....					
73. Individual whole life (Page 6.1, Col. 3) .....	100,366	542,121	(560,460)	47,951	82,637
74. Individual term life (Page 6.1, Col. 4) .....	372,914	393,528	280,104	420,751	362,789
75. Individual indexed life (Page 6.1, Col. 5) .....					
76. Individual universal life (Page 6.1, Col. 6) .....	(95,049)	259,069	304,711	(359,708)	(12,071,594)
77. Individual universal life with secondary guarantees (Page 6.1, Col. 7) .....					
78. Individual variable life (Page 6.1, Col. 8) .....					
79. Individual variable universal life (Page 6.1, Col. 9) .....					
80. Individual credit life (Page 6.1, Col. 10) .....					
81. Individual other life (Page 6.1, Col. 11) .....					
82. Individual YRT mortality risk only (Page 6.1, Col. 12) .....					
83. Group whole life (Page 6.2, Col. 2) .....					
84. Group term life (Page 6.2, Col. 3) .....					
85. Group universal life (Page 6.2, Col. 4) .....					
86. Group variable life (Page 6.2, Col. 5) .....					
87. Group variable universal life (Page 6.2, Col. 6) .....					
88. Group credit life (Page 6.2, Col. 7) .....					
89. Group other life (Page 6.2, Col. 8) .....					
90. Group YRT mortality risk only (Page 6.2, Col. 9) .....					
91. Individual deferred fixed annuities (Page 6.3, Col. 2) .....	1,398,142	1,647,551	1,738,973	1,264,611	1,593,563
92. Individual deferred indexed annuities (Page 6.3, Col. 3) .....	5,197,598	(17,423,501)	1,209,285	2,038,512	1,774,873
93. Individual deferred variable annuities with guarantees (Page 6.3, Col. 4) .....					
94. Individual deferred variable annuities without guarantees (Page 6.3, Col. 5) .....					
95. Individual life contingent payout (immediate and annuitization) (Page 6.3, Col. 6) .....	559,212	315,070	(456,495)	(402,950)	(85,665)
96. Individual other annuities (Page 6.3, Col. 7) .....	1,670,625	1,600,321	1,707,212	(4,977,785)	7,493,521
97. Group deferred fixed annuities (Page 6.4, Col. 2) .....					
98. Group deferred indexed annuities (Page 6.4, Col. 3) .....					
99. Group deferred variable annuities with guarantees (Page 6.4, Col. 4) .....					
100. Group deferred variable annuities without guarantees (Page 6.4, Col. 5) .....					
101. Group life contingent payout (immediate and annuitization) (Page 6.4, Col. 6) .....	(1,118,907)	(1,751,032)	(750,797)		
102. Group other annuities (Page 6.4, Col. 7) .....	(10,091)	(2,246)	264		
103. A & H-comprehensive individual (Page 6.5, Col. 2) .....					
104. A & H-comprehensive group (Page 6.5, Col. 3) .....					
105. A & H-Medicare supplement (Page 6.5, Col. 4) .....					
106. A & H-vision only (Page 6.5, Col. 5) .....					
107. A & H-dental only (Page 6.5, Col. 6) .....					
108. A & H-Federal employees health benefits plan (Page 6.5, Col. 7) .....					
109. A & H-Title XVIII Medicare (Page 6.5, Col. 8) .....					
110. A & H-Title XIX Medicaid (Page 6.5, Col. 9) .....					
111. A & H-credit (Page 6.5, Col. 10) .....					
112. A & H-disability income (Page 6.5, Col. 11) .....					
113. A & H-long-term care (Page 6.5, Col. 12) .....					
114. A & H-other (Page 6.5, Col. 13) .....					
115. Aggregate of all other lines of business (Page 6, Col. 8) .....					
116. Fraternal (Page 6, Col. 7) .....					
117. Total (Page 6, Col. 1) .....	8,074,808	(14,419,120)	3,472,797	(1,968,611)	(849,876)

NOTE: If a party to a merger, have the two most recent years of this exhibit been restated due to a merger in compliance with the disclosure requirements of SSAP No. 3, Accounting Changes and Correction of Errors? .....

Yes [ ] No [ ]

If no, please explain: .....



**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**  
**LIFE INSURANCE (STATE PAGE)<sup>(b)</sup>**

NAIC Group Code 0670

BUSINESS IN THE STATE OF New York

DURING THE YEAR 2023

NAIC Company Code 69434

Line of Business	1 Premiums and Annuities Considerations	2 Other Considerations	Dividends to Policyholders/Refunds to Members				Claims and Benefits Paid					
			3 Paid in Cash or Left on Deposit	4 Applied to Pay Renewal Premiums	5 Applied to Provide Paid-Up Additions or Shorten the Endowment or Premium-Paying Period	6 Other	7 Total (Col. 3+4+5+6)	8 Death and Annuity Benefits	9 Matured Endowments	10 Surrender Values and Withdrawals for Life Contracts	11 All Other Benefits	12 Total (Sum Columns 8 through 11)
<b>Individual Life</b>												
1. Industrial .....												
2. Whole .....	90,097		3,157	3,479	4,231	10,867	63,680		38,648	127	102,455	
3. Term .....	636,569						805,000			68,675	873,675	
4. Indexed .....												
5. Universal .....	701,414						1,157,024		358,334		1,515,358	
6. Universal with secondary guarantees .....												
7. Variable .....												
8. Variable universal .....												
9. Credit .....												
10. Other .....	(f)											
11. Total Individual Life	1,428,079		3,157	3,479	4,231	10,867	2,025,704		396,982	68,802	2,491,488	
<b>Group Life</b>												
12. Whole .....												
13. Term .....												
14. Universal .....												
15. Variable .....												
16. Variable universal .....												
17. Credit .....												
18. Other .....	(f)											
19. Total Group Life												
<b>Individual Annuities</b>												
20. Fixed .....	426,850						3,120,392		11,669,655		14,790,047	
21. Indexed .....	7,375,364						3,806,033		37,033,373		40,839,405	
22. Variable with guarantees .....												
23. Variable without guarantees .....												
24. Life contingent payout .....												
25. Other .....	(f)						1,395,379				1,395,379	
26. Total Individual Annuities	7,802,214						8,321,803		48,703,028		57,024,831	
<b>Group Annuities</b>												
27. Fixed .....												
28. Indexed .....												
29. Variable with guarantees .....												
30. Variable without guarantees .....												
31. Life contingent payout .....	41,596,031						7,746,023				7,746,023	
32. Other .....	(f)											
33. Total Group Annuities	41,596,031						7,746,023				7,746,023	
<b>Accident and Health</b>												
34. Comprehensive individual .....	(d)						XXX	XXX	XXX			
35. Comprehensive group .....	(d)						XXX	XXX	XXX			
36. Medicare Supplement .....	(d)						XXX	XXX	XXX			
37. Vision only .....	(d)						XXX	XXX	XXX			
38. Dental only .....	(d)						XXX	XXX	XXX			
39. Federal Employees Health Benefits Plan .....	(d)						XXX	XXX	XXX			
40. Title XVIII Medicare .....	(d)	(e)					XXX	XXX	XXX			
41. Title XIX Medicaid .....	(d)						XXX	XXX	XXX			
42. Credit A&H .....							XXX	XXX	XXX			
43. Disability income .....	(d)						XXX	XXX	XXX			
44. Long-term care .....	(d)						XXX	XXX	XXX			
45. Other health .....	(d)						XXX	XXX	XXX			
46. Total Accident and Health							XXX	XXX	XXX			
47. Total	50,826,325 (c)		3,157	3,479	4,231	10,867	18,093,530		49,100,010	68,802	67,262,342	

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ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

LIFE INSURANCE (STATE PAGE) (Continued)<sup>(b)</sup>

NAIC Group Code 0670

BUSINESS IN THE STATE OF

New York

DURING THE YEAR 2023

NAIC Company Code 69434

Direct Death Benefits, Matured Endowments Incurred and Annuity Benefits

Policy Exhibit

Line of Business	13 Incurred During Current Year	13 Claims Settled During Current Year								22 Unpaid December 31, Current Year	22 Issued During Year		22 Other Changes to In Force (Net)		22 In Force December 31, Current Year (b)	
		Totals Paid		Reduction by Compromise		Amount Rejected		Total Settled During Current Year			23	24	25	26	27	28
		14 Number of Pols/ Certs	15 Amount	16 Number of Pols/ Certs	17 Amount	18 Number of Pols/ Certs	19 Amount	20 Number of Pols/ Certs	21 Amount		Number of Pols/ Certs	Amount	Number of Pols/ Certs	Amount	Number of Pols/ Certs	Amount
Individual Life																
1. Industrial																
2. Whole	89,000	63,680					10	63,680	77,500				(18)	(171,107)	478	4,168,966
3. Term	805,000	805,000	3				3	805,000					(59)	(15,151,000)	650	173,128,178
4. Indexed																
5. Universal	1,336,750	1,157,024	16				16	1,157,024	263,964				(42)	(4,203,802)	816	73,581,020
6. Universal with secondary guarantees																
7. Variable																
8. Variable universal																
9. Credit																
10. Other	(f)															
11. Total Individual Life	2,230,750	2,025,704	29				29	2,025,704	341,464				(119)	(19,525,909)	1,944	250,878,164
Group Life																
12. Whole																
13. Term																
14. Universal																
15. Variable																
16. Variable universal																
17. Credit																
18. Other	(f)															(a)
19. Total Group Life																
Individual Annuities																
20. Fixed	3,120,392	3,120,392	78				78	3,120,392					(203)	(11,898,696)	1,463	71,757,670
21. Indexed	3,806,033	3,806,033	36				36	3,806,033					(284)	(38,241,609)	1,483	153,035,925
22. Variable with guarantees																
23. Variable without guarantees																
24. Life contingent payout	5,641,143	5,641,143	503				503	5,641,143					(30)		483	
25. Other	(f)															
26. Total Individual Annuities	12,567,568	12,567,568	617				617	12,567,568					(517)	(50,140,305)	3,429	224,793,595
Group Annuities																
27. Fixed																
28. Indexed																
29. Variable with guarantees																
30. Variable without guarantees																
31. Life contingent payout	7,746,023	7,746,023	1,844				1,844	7,746,023					(84)		2,077	
32. Other	(f)															
33. Total Group Annuities	7,746,023	7,746,023	1,844				1,844	7,746,023					(84)		2,077	
Accident and Health																
34. Comprehensive individual	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
35. Comprehensive group	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
36. Medicare Supplement	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
37. Vision only	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
38. Dental only	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
39. Federal Employees Health Benefits Plan	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
40. Title XVIII Medicare	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
41. Title XIX Medicaid	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
42. Credit A&H		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
43. Disability income	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
44. Long-term care	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
45. Other health	(d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
46. Total Accident and Health		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
47. TOTAL		22,544,341	2,490	22,339,295				2,490	22,339,295	341,464	699	7,350,402	(720)	(69,666,214)	7,450	475,671,759

(a) Includes Group Credit Life Insurance Loans less than or equal to 60 months at issue, prior year \$ ..... , current year \$ ..... Loans greater than 60 months at issue BUT NOT GREATER THAN 120 MONTHS prior year \$ ..... , current year \$ .....

(b) Corporate Owned Life Insurance/BOLI: 1) Number of policies: ..... 2) covering number of lives: ..... 3) face amount \$ .....

(c) Deposit-Type Contract Considerations NOT included in Total Premiums and Annuities Considerations: Individual: \$ ..... Group: \$ ..... 4,028 Total: \$ ..... 4,028

(d) For health business on indicated lines report: Number of persons insured under PPO managed care products ..... and number of persons insured under indemnity only products .....

(e) For health premiums written: amount of Medicare Title XVIII exempt from state taxes or fees \$ .....

(f) Certain Separate Account products are included in "Other" product categories in the table(s) above:

- Individual Life - Other includes the following amounts related to Separate Account policies: Column 1) \$ ..... Column 7) \$ ..... Column 12) \$ .....
- Group Life - Other includes the following amounts related to Separate Account policies: Column 1) \$ ..... Column 7) \$ ..... Column 12) \$ .....
- Individual Annuities - Other includes the following amounts related to Separate Account policies: Column 1) \$ ..... Column 7) \$ ..... Column 12) \$ .....
- Group Annuities - Other includes the following amounts related to Separate Account policies: Column 1) \$ ..... Column 7) \$ ..... Column 12) \$ .....



ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**LIFE INSURANCE (STATE PAGE)<sup>(b)</sup>**

NAIC Group Code 0670

BUSINESS IN THE STATE OF Grand Total

DURING THE YEAR 2023

NAIC Company Code 69434

Line of Business	1 Premiums and Annuities Considerations	2 Other Considerations	Dividends to Policyholders/Refunds to Members				7 Total (Col. 3+4+5+6)	Claims and Benefits Paid				
			3 Paid in Cash or Left on Deposit	4 Applied to Pay Renewal Premiums	5 Applied to Provide Paid-Up Additions or Shorten the Endowment or Premium-Paying Period	6 Other		8 Death and Annuity Benefits	9 Matured Endowments	10 Surrender Values and Withdrawals for Life Contracts	11 All Other Benefits	12 Total (Sum Columns 8 through 11)
Individual Life												
1. Industrial			3,157	3,479	4,231		10,867	63,680		38,648	127	102,455
2. Whole	90,097											
3. Term	636,569							805,000			68,675	873,675
4. Indexed												
5. Universal	701,414							1,157,024		358,334		1,515,358
6. Universal with secondary guarantees												
7. Variable												
8. Variable universal												
9. Credit												
10. Other (f)												
11. Total Individual Life	1,428,079		3,157	3,479	4,231		10,867	2,025,704		396,982	68,802	2,491,488
Group Life												
12. Whole												
13. Term												
14. Universal												
15. Variable												
16. Variable universal												
17. Credit												
18. Other (f)												
19. Total Group Life												
Individual Annuities												
20. Fixed	426,850							3,120,392		11,669,655		14,790,047
21. Indexed	7,375,364							3,806,033		37,033,373		40,839,405
22. Variable with guarantees												
23. Variable without guarantees												
24. Life contingent payout												
25. Other (f)								1,395,379				1,395,379
26. Total Individual Annuities	7,802,214							8,321,803		48,703,028		57,024,831
Group Annuities												
27. Fixed												
28. Indexed												
29. Variable with guarantees												
30. Variable without guarantees												
31. Life contingent payout	41,596,031							7,746,023				7,746,023
32. Other (f)												
33. Total Group Annuities	41,596,031							7,746,023				7,746,023
Accident and Health												
34. Comprehensive individual (d)								XXX	XXX	XXX		
35. Comprehensive group (d)								XXX	XXX	XXX		
36. Medicare Supplement (d)								XXX	XXX	XXX		
37. Vision only (d)								XXX	XXX	XXX		
38. Dental only (d)								XXX	XXX	XXX		
39. Federal Employees Health Benefits Plan (d)								XXX	XXX	XXX		
40. Title XVIII Medicare (d)								XXX	XXX	XXX		
41. Title XIX Medicaid (d)								XXX	XXX	XXX		
42. Credit A&H								XXX	XXX	XXX		
43. Disability income (d)								XXX	XXX	XXX		
44. Long-term care (d)								XXX	XXX	XXX		
45. Other health (d)								XXX	XXX	XXX		
46. Total Accident and Health								XXX	XXX	XXX		
47. Total	50,826,325 (c)		3,157	3,479	4,231		10,867	18,093,530		49,100,010	68,802	67,262,342

24.GT

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK**

**LIFE INSURANCE (STATE PAGE) (Continued)<sup>(b)</sup>**

NAIC Group Code 0670

BUSINESS IN THE STATE OF

Grand Total

DURING THE YEAR 2023

NAIC Company Code 69434

Line of Business	13 Incurred During Current Year	Direct Death Benefits, Matured Endowments Incurred and Annuity Benefits								22 Unpaid December 31, Current Year	Policy Exhibit					
		Claims Settled During Current Year									Issued During Year		Other Changes to In Force (Net)		In Force December 31, Current Year (b)	
		Totals Paid		Reduction by Compromise		Amount Rejected		Total Settled During Current Year			23	24	25	26	27	28
		14 Number of Pols/ Certs	15 Amount	16 Number of Pols/ Certs	17 Amount	18 Number of Pols/ Certs	19 Amount	20 Number of Pols/ Certs	21 Amount		Number of Pols/ Certs	Amount	Number of Pols/ Certs	Amount	Number of Pols/ Certs	Amount
<b>Individual Life</b>																
1. Industrial																
2. Whole	89,000							10	63,680	77,500			(18)	(171,107)	478	4,168,966
3. Term	805,000	3	805,000					3	805,000				(59)	(15,151,000)	650	173,128,178
4. Indexed																
5. Universal	1,336,750	16	1,157,024					16	1,157,024	263,964			(42)	(4,203,802)	816	73,581,020
6. Universal with secondary guarantees																
7. Variable																
8. Variable universal																
9. Credit																
10. Other (f)																
11. Total Individual Life	2,230,750	29	2,025,704					29	2,025,704	341,464			(119)	(19,525,909)	1,944	250,878,164
<b>Group Life</b>																
12. Whole																
13. Term																
14. Universal																
15. Variable																
16. Variable universal																
17. Credit																
18. Other (f)																(a)
19. Total Group Life																
<b>Individual Annuities</b>																
20. Fixed	3,120,392	78	3,120,392					78	3,120,392				(203)	(11,898,696)	1,463	71,757,670
21. Indexed	3,806,033	36	3,806,033					36	3,806,033				(284)	(38,241,609)	1,483	153,035,925
22. Variable with guarantees											49	7,350,402				
23. Variable without guarantees																
24. Life contingent payout	5,641,143	503	5,641,143					503	5,641,143		19		(30)		483	
25. Other (f)																
26. Total Individual Annuities	12,567,568	617	12,567,568					617	12,567,568		68	7,350,402	(517)	(50,140,305)	3,429	224,793,595
<b>Group Annuities</b>																
27. Fixed																
28. Indexed																
29. Variable with guarantees																
30. Variable without guarantees																
31. Life contingent payout	7,746,023	1,844	7,746,023					1,844	7,746,023		631		(84)		2,077	
32. Other (f)																
33. Total Group Annuities	7,746,023	1,844	7,746,023					1,844	7,746,023		631		(84)		2,077	
<b>Accident and Health</b>																
34. Comprehensive individual (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
35. Comprehensive group (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
36. Medicare Supplement (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
37. Vision only (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
38. Dental only (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
39. Federal Employees Health Benefits Plan (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
40. Title XVIII Medicare (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
41. Title XIX Medicaid (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
42. Credit A&H	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
43. Disability income (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
44. Long-term care (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
45. Other health (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
46. Total Accident and Health	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX						
47. TOTAL	22,544,341	2,490	22,339,295					2,490	22,339,295	341,464	699	7,350,402	(720)	(69,666,214)	7,450	475,671,759

(a) Includes Group Credit Life Insurance Loans less than or equal to 60 months at issue, prior year \$ \_\_\_\_\_, current year \$ \_\_\_\_\_, Loans greater than 60 months at issue BUT NOT GREATER THAN 120 MONTHS prior year \$ \_\_\_\_\_, current year \$ \_\_\_\_\_

(b) Corporate Owned Life Insurance/BOLI: 1) Number of policies: \_\_\_\_\_ 2) covering number of lives: \_\_\_\_\_ 3) face amount \$ \_\_\_\_\_

(c) Deposit-Type Contract Considerations NOT included in Total Premiums and Annuities Considerations: Individual: \$ \_\_\_\_\_ Group: \$ \_\_\_\_\_ 4,028 Total: \$ \_\_\_\_\_ 4,028

(d) For health business on indicated lines report: Number of persons insured under PPO managed care products \_\_\_\_\_ and number of persons insured under indemnity only products \_\_\_\_\_

(e) For health premiums written: amount of Medicare Title XVIII exempt from state taxes or fees \$ \_\_\_\_\_

(f) Certain Separate Account products are included in "Other" product categories in the table(s) above:

- 1. Individual Life - Other includes the following amounts related to Separate Account policies: Column 1) \$ \_\_\_\_\_ Column 7) \$ \_\_\_\_\_ Column 12) \$ \_\_\_\_\_
- 2. Group Life - Other includes the following amounts related to Separate Account policies: Column 1) \$ \_\_\_\_\_ Column 7) \$ \_\_\_\_\_ Column 12) \$ \_\_\_\_\_
- 3. Individual Annuities - Other includes the following amounts related to Separate Account policies: Column 1) \$ \_\_\_\_\_ Column 7) \$ \_\_\_\_\_ Column 12) \$ \_\_\_\_\_
- 4. Group Annuities - Other includes the following amounts related to Separate Account policies: Column 1) \$ \_\_\_\_\_ Column 7) \$ \_\_\_\_\_ Column 12) \$ \_\_\_\_\_

24.1.GT

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**EXHIBIT OF LIFE INSURANCE**

(\$000 Omitted for Amounts of Life Insurance)

	Industrial		Ordinary		Credit Life (Group and Individual)		Group			10 Total Amount of Insurance
	1	2	3	4	5	6	Number of		9	
	Number of Policies	Amount of Insurance	Number of Policies	Amount of Insurance	Number of Individual Policies and Group Certificates	Amount of Insurance	Policies	Certificates	Amount of Insurance	
1. In force end of prior year .....			2,063	270,405						270,405
2. Issued during year .....										
3. Reinsurance assumed .....										
4. Revived during year .....			3	1,448						1,448
5. Increased during year (net) .....				2						2
6. Subtotals, Lines 2 to 5 .....			3	1,450						1,450
7. Additions by dividends during year .....	XXX		XXX	6	XXX		XXX	XXX		6
8. Aggregate write-ins for increases .....										
9. Totals (Lines 1 and 6 to 8) .....			2,066	271,861						271,861
Deductions during year:										
10. Death .....			29	2,026			XXX			2,026
11. Maturity .....							XXX			
12. Disability .....							XXX			
13. Expiry .....			12	1,138						1,138
14. Surrender .....			17	2,096						2,096
15. Lapse .....			64	15,723						15,723
16. Conversion .....							XXX	XXX	XXX	
17. Decreased (net) .....										
18. Reinsurance .....										
19. Aggregate write-ins for decreases .....										
20. Totals (Lines 10 to 19) .....			122	20,983						20,983
21. In force end of year (b) (Line 9 minus Line 20) .....			1,944	250,878						250,878
22. Reinsurance ceded end of year .....	XXX		XXX	130,995	XXX		XXX	XXX		130,995
23. Line 21 minus Line 22 .....	XXX		XXX	119,883	XXX	(a)	XXX	XXX		119,883
<b>DETAILS OF WRITE-INS</b>										
0801. ....										
0802. ....										
0803. ....										
0898. Summary of remaining write-ins for Line 8 from overflow page .....										
0899. TOTALS (Lines 0801 thru 0803 plus 0898) (Line 8 above) .....										
1901. ....										
1902. ....										
1903. ....										
1998. Summary of remaining write-ins for Line 19 from overflow page .....										
1999. TOTALS (Lines 1901 thru 1903 plus 1998) (Line 19 above) .....										

Life, Accident and Health Companies Only:

(a) Group \$ ..... ; Individual \$ .....

Fraternal Benefit Societies Only:

(b) Paid-up insurance included in the final totals of Line 21 (including additions to certificates) number of certificates ..... , Amount \$ .....

Additional accidental death benefits included in life certificates were in amount \$ ..... , Does the society collect any contributions from members for general expenses of the society under fully paid-up certificates? Yes [ ] No [ ]

If not, how are such expenses met?

.....

**EXHIBIT OF LIFE INSURANCE**

(\$000 Omitted for Amounts of Life Insurance) (Continued)  
**ADDITIONAL INFORMATION ON INSURANCE IN FORCE END OF YEAR**

	Industrial		Ordinary	
	1 Number of Policies	2 Amount of Insurance	3 Number of Policies	4 Amount of Insurance
24. Additions by dividends .....	XXX		XXX	187
25. Other paid-up insurance .....			162	1,001
26. Debit ordinary insurance .....	XXX	XXX		

**ADDITIONAL INFORMATION ON ORDINARY INSURANCE**

Term Insurance Excluding Extended Term Insurance	Issued During Year (Included in Line 2)		In Force End of Year (Included in Line 21)	
	1 Number of Policies	2 Amount of Insurance	3 Number of Policies	4 Amount of Insurance
27. Term policies - decreasing .....				
28. Term policies - other .....			650	173,128
29. Other term insurance - decreasing .....	XXX		XXX	
30. Other term insurance .....	XXX		XXX	
31. Totals (Lines 27 to 30) .....			650	173,128
Reconciliation to Lines 2 and 21:				
32. Term additions .....	XXX		XXX	
33. Totals, extended term insurance .....	XXX	XXX	32	281
34. Totals, whole life and endowment .....			1,262	77,469
35. Totals (Lines 31 to 34) .....			1,944	250,878

**CLASSIFICATION OF AMOUNT OF INSURANCE BY PARTICIPATING STATUS**

	Issued During Year (Included in Line 2)		In Force End of Year (Included in Line 21)	
	1 Non-Participating	2 Participating	3 Non-Participating	4 Participating
36. Industrial .....				
37. Ordinary .....			249,138	1,740
38. Credit Life (Group and Individual) .....				
39. Group .....				
40. Totals (Lines 36 to 39) .....			249,138	1,740

**ADDITIONAL INFORMATION ON CREDIT LIFE AND GROUP INSURANCE**

	Credit Life		Group	
	1 Number of Individual Policies	2 Amount of Insurance	3 Number of Certificates	4 Amount of Insurance
41. Amount of insurance included in Line 2 ceded to other companies .....	XXX		XXX	
42. Number in force end of year if the number underlined above is ceded on a pro-rata basis .....				XXX
43. Federal Employees' Group Life Insurance included in Line 21 .....				
44. Servicemen's Group Life Insurance included in Line 21 .....				
45. Group Permanent Insurance included in Line 21 .....				

NONE

**ADDITIONAL ACCIDENTAL DEATH BENEFITS**

46. Amount of additional accidental death benefits in force end of year under ordinary policies .....	15,497
---	--------

**BASIS OF CALCULATION OF ORDINARY TERM INSURANCE**

47. State basis of calculation of (47.1) decreasing term insurance contained in Family Income, Mortgage Protection, etc., policies and riders and of (47.2) term insurance on wife and children under Family, Parent and Children, etc., policies and riders included above.
47.1 Family income: Commuted value decreasing term: Actual value .....
47.2 \$3,700 per unit on family plan .....

**POLICIES WITH DISABILITY PROVISIONS**

Disability Provisions	Industrial		Ordinary		Credit		Group	
	1 Number of Policies	2 Amount of Insurance	3 Number of Policies	4 Amount of Insurance	5 Number of Policies	6 Amount of Insurance	7 Number of Certificates	8 Amount of Insurance
48. Waiver of Premium .....			511	5,860				
49. Disability Income .....								
50. Extended Benefits .....			XXX	XXX				
51. Other .....								
52. Total .....		(a)	511	(a) 5,860		(a)		(a)

(a) See the Annual Audited Financial Reports section of the annual statement instructions

**EXHIBIT OF NUMBER OF POLICIES, CONTRACTS, CERTIFICATES, INCOME PAYABLE AND ACCOUNT VALUES IN FORCE FOR SUPPLEMENTARY CONTRACTS, ANNUITIES, ACCIDENT & HEALTH AND OTHER POLICIES**

**SUPPLEMENTARY CONTRACTS**

	Ordinary		Group	
	1 Involving Life Contingencies	2 Not Involving Life Contingencies	3 Involving Life Contingencies	4 Not Involving Life Contingencies
1. In force end of prior year .....	190	75		
2. Issued during year .....	19	9		
3. Reinsurance assumed .....				
4. Increased during year (net) .....				
5. Total (Lines 1 to 4) .....	209	84		
Deductions during year:				
6. Decreased (net) .....	8	15		
7. Reinsurance ceded .....				
8. Totals (Lines 6 and 7) .....	8	15		
9. In force end of year (line 5 minus line 8) .....	201	69		
10. Amount on deposit .....		(a) 2,659,663		(a)
11. Income now payable .....	198	68		
12. Amount of income payable .....	(a) 850,747	(a) 508,974	(a)	(a)

**ANNUITIES**

	Ordinary		Group	
	1 Immediate	2 Deferred	3 Contracts	4 Certificates
1. In force end of prior year .....	393	3,384	8	1,538
2. Issued during year .....		49	6	632
3. Reinsurance assumed .....				
4. Increased during year (net) .....				
5. Totals (Lines 1 to 4) .....	393	3,433	14	2,170
Deductions during year:				
6. Decreased (net) .....	33	487		89
7. Reinsurance ceded .....				
8. Totals (Lines 6 and 7) .....	33	487		89
9. In force end of year (line 5 minus line 8) .....	360	2,946	14	2,081
Income now payable:				
10. Amount of income payable .....	(a) 7,140,637	XXX	XXX	(a) 10,146,278
Deferred fully paid:				
11. Account balance .....	XXX	(a) 180,613,211	XXX	(a)
Deferred not fully paid:				
12. Account balance .....	XXX	(a) 44,180,384	XXX	(a)

**ACCIDENT AND HEALTH INSURANCE**

	Group		Credit		Other	
	1 Certificates	2 Premiums in Force	3 Policies	4 Premiums in Force	5 Policies	6 Premiums in Force
1. In force end of prior year .....						
2. Issued during year .....						
3. Reinsurance assumed .....						
4. Increased during year (net) .....		XXX		XXX		XXX
5. Totals (Lines 1 to 4) .....		XXX		XXX		XXX
Deductions during year:						
6. Conversions .....		XXX		XXX	XXX	XXX
7. Decreased (net) .....		XXX		XXX		XXX
8. Reinsurance ceded .....		XXX		XXX		XXX
9. Totals (Lines 6 to 8) .....		XXX		XXX		XXX
10. In force end of year (line 5 minus line 9) .....		(a)		(a)		(a)

**DEPOSIT FUNDS AND DIVIDEND ACCUMULATIONS**

	1	2
	Deposit Funds Contracts	Dividend Accumulations Contracts
1. In force end of prior year .....		62
2. Issued during year .....		
3. Reinsurance assumed .....		
4. Increased during year (net) .....		
5. Totals (Lines 1 to 4) .....		62
Deductions During Year:		
6. Decreased (net) .....		2
7. Reinsurance ceded .....		
8. Totals (Lines 6 and 7) .....		2
9. In force end of year (line 5 minus line 8) .....		60
10. Amount of account balance .....	(a)	(a) 162,849

(a) See the Annual Audited Financial Reports section of the annual statement instructions.

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
FORM FOR CALCULATING THE INTEREST MAINTENANCE RESERVE**

**INTEREST MAINTENANCE RESERVE**

	1 Amount
1. Reserve as of December 31, Prior Year .....	2,795,576
2. Current year's realized pre-tax capital gains/(losses) of \$ ..... (5,853,174) transferred into the reserve net of taxes of \$ ..... (1,229,167) .....	(4,624,007)
3. Adjustment for current year's liability gains/(losses) released from the reserve .....	
4. Balance before reduction for amount transferred to Summary of Operations (Line 1 + Line 2 + Line 3) .....	(1,828,431)
5. Current year's amortization released to Summary of Operations (Amortization, Line 1, Column 4) .....	(607,287)
6. Reserve as of December 31, current year (Line 4 minus Line 5)	(1,221,144)

**AMORTIZATION**

Year of Amortization	1 Reserve as of December 31, Prior Year	2 Current Year's Realized Capital Gains/(Losses) Transferred into the Reserve Net of Taxes	3 Adjustment for Current Year's Liability Gains/(Losses) Released From the Reserve	4 Balance Before Reduction for Current Year's Amortization (Cols. 1 + 2 + 3)
1. 2023 .....	337,830	(945,117)		(607,287)
2. 2024 .....	240,629	(479,532)		(238,903)
3. 2025 .....	203,746	(453,429)		(249,684)
4. 2026 .....	180,394	(372,646)		(192,252)
5. 2027 .....	171,168	(290,881)		(119,712)
6. 2028 .....	186,535	(202,176)		(15,640)
7. 2029 .....	206,800	(153,378)		53,421
8. 2030 .....	233,259	(145,113)		88,146
9. 2031 .....	224,737	(133,503)		91,234
10. 2032 .....	186,433	(125,452)		60,981
11. 2033 .....	146,967	(115,311)		31,656
12. 2034 .....	110,347	(105,399)		4,947
13. 2035 .....	67,520	(95,101)		(27,581)
14. 2036 .....	32,289	(84,734)		(52,446)
15. 2037 .....	21,721	(74,954)		(53,232)
16. 2038 .....	18,710	(61,205)		(42,495)
17. 2039 .....	16,563	(57,301)		(40,738)
18. 2040 .....	16,845	(56,621)		(39,776)
19. 2041 .....	21,886	(58,232)		(36,346)
20. 2042 .....	30,752	(57,627)		(26,875)
21. 2043 .....	32,938	(58,951)		(26,013)
22. 2044 .....	33,284	(59,862)		(26,578)
23. 2045 .....	29,508	(61,319)		(31,812)
24. 2046 .....	18,732	(62,702)		(43,970)
25. 2047 .....	12,943	(66,443)		(53,501)
26. 2048 .....	9,376	(67,751)		(58,375)
27. 2049 .....	3,366	(62,508)		(59,142)
28. 2050 .....	89	(49,534)		(49,445)
29. 2051 .....	134	(36,561)		(36,427)
30. 2052 .....	75	(23,588)		(23,513)
31. 2053 and Later		(7,076)		(7,076)
32. Total (Lines 1 to 31)	2,795,575	(4,624,007)		(1,828,432)

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**ASSET VALUATION RESERVE**

	Default Component			Equity Component			7 Total Amount (Cols. 3 + 6)
	1 Other Than Mortgage Loans	2 Mortgage Loans	3 Total (Cols. 1 + 2)	4 Common Stock	5 Real Estate and Other Invested Assets	6 Total (Cols. 4 + 5)	
1. Reserve as of December 31, prior year .....	3,449,696		3,449,696	1,270,877	354,091	1,624,967	5,074,663
2. Realized capital gains/(losses) net of taxes - General Account .....	(2,713,607)		(2,713,607)				(2,713,607)
3. Realized capital gains/(losses) net of taxes - Separate Accounts .....							
4. Unrealized capital gains/(losses) net of deferred taxes - General Account .....	1,080,537		1,080,537	1,881,679	1,079,479	2,961,158	4,041,695
5. Unrealized capital gains/(losses) net of deferred taxes - Separate Accounts .....							
6. Capital gains credited/(losses charged) to contract benefits, payments or reserves .....							
7. Basic contribution .....	1,400,649		1,400,649		17,245	17,245	1,417,893
8. Accumulated balances (Lines 1 through 5 - 6 + 7) .....	3,217,275		3,217,275	3,152,556	1,450,814	4,603,370	7,820,645
9. Maximum reserve .....	6,528,220		6,528,220	1,728,313	3,126,556	4,854,869	11,383,089
10. Reserve objective .....	4,005,231		4,005,231	1,728,313	3,079,626	4,807,939	8,813,170
11. 20% of (Line 10 - Line 8) .....	157,591		157,591	(284,848)	325,762	40,914	198,505
12. Balance before transfers (Lines 8 + 11) .....	3,374,866		3,374,866	2,867,707	1,776,577	4,644,284	8,019,150
13. Transfers .....				(1,139,394)	1,139,394		
14. Voluntary contribution .....							
15. Adjustment down to maximum/up to zero .....							
16. Reserve as of December 31, current year (Lines 12 + 13 + 14 + 15)	3,374,866		3,374,866	1,728,313	2,915,971	4,644,284	8,019,150

**ASSET VALUATION RESERVE**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**DEFAULT COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
<b>LONG-TERM BONDS</b>												
1.		Exempt Obligations .....	13,120,806	XXX	XXX	13,120,806	0.0000		0.0000		0.0000	
2.1	1	NAIC Designation Category 1.A .....	23,773,619	XXX	XXX	23,773,619	0.0002	4,755	0.0007	16,642	0.0013	30,906
2.2	1	NAIC Designation Category 1.B .....	1,294,852	XXX	XXX	1,294,852	0.0004	518	0.0011	1,424	0.0023	2,978
2.3	1	NAIC Designation Category 1.C .....	6,400,604	XXX	XXX	6,400,604	0.0006	3,840	0.0018	11,521	0.0035	22,402
2.4	1	NAIC Designation Category 1.D .....	5,766,570	XXX	XXX	5,766,570	0.0007	4,037	0.0022	12,686	0.0044	25,373
2.5	1	NAIC Designation Category 1.E .....	21,568,170	XXX	XXX	21,568,170	0.0009	19,411	0.0027	58,234	0.0055	118,625
2.6	1	NAIC Designation Category 1.F .....	22,761,802	XXX	XXX	22,761,802	0.0011	25,038	0.0034	77,390	0.0068	154,780
2.7	1	NAIC Designation Category 1.G .....	60,340,180	XXX	XXX	60,340,180	0.0014	84,476	0.0042	253,429	0.0085	512,892
2.8		Subtotal NAIC 1 (2.1+2.2+2.3+2.4+2.5+2.6+2.7) .....	141,905,797	XXX	XXX	141,905,797	XXX	142,075	XXX	431,326	XXX	867,956
3.1	2	NAIC Designation Category 2.A .....	70,293,447	XXX	XXX	70,293,447	0.0021	147,616	0.0063	442,849	0.0105	738,081
3.2	2	NAIC Designation Category 2.B .....	116,315,603	XXX	XXX	116,315,603	0.0025	290,789	0.0076	883,999	0.0127	1,477,208
3.3	2	NAIC Designation Category 2.C .....	83,770,753	XXX	XXX	83,770,753	0.0036	301,575	0.0108	904,724	0.0180	1,507,874
3.4		Subtotal NAIC 2 (3.1+3.2+3.3) .....	270,379,803	XXX	XXX	270,379,803	XXX	739,980	XXX	2,231,571	XXX	3,723,163
4.1	3	NAIC Designation Category 3.A .....	13,022,489	XXX	XXX	13,022,489	0.0069	89,855	0.0183	238,312	0.0262	341,189
4.2	3	NAIC Designation Category 3.B .....	3,184,547	XXX	XXX	3,184,547	0.0099	31,527	0.0264	84,072	0.0377	120,057
4.3	3	NAIC Designation Category 3.C .....	14,552,516	XXX	XXX	14,552,516	0.0131	190,638	0.0350	509,338	0.0500	727,626
4.4		Subtotal NAIC 3 (4.1+4.2+4.3) .....	30,759,552	XXX	XXX	30,759,552	XXX	312,020	XXX	831,722	XXX	1,188,872
5.1	4	NAIC Designation Category 4.A .....	8,205,625	XXX	XXX	8,205,625	0.0184	150,984	0.0430	352,842	0.0615	504,646
5.2	4	NAIC Designation Category 4.B .....		XXX	XXX		0.0238		0.0555		0.0793	
5.3	4	NAIC Designation Category 4.C .....	9,178	XXX	XXX	9,178	0.0310	285	0.0724	664	0.1034	949
5.4		Subtotal NAIC 4 (5.1+5.2+5.3) .....	8,214,803	XXX	XXX	8,214,803	XXX	151,268	XXX	353,506	XXX	505,595
6.1	5	NAIC Designation Category 5.A .....		XXX	XXX		0.0472		0.0846		0.1410	
6.2	5	NAIC Designation Category 5.B .....		XXX	XXX		0.0663		0.1188		0.1980	
6.3	5	NAIC Designation Category 5.C .....		XXX	XXX		0.0836		0.1498		0.2496	
6.4		Subtotal NAIC 5 (6.1+6.2+6.3) .....		XXX	XXX		XXX		XXX		XXX	
7.	6	NAIC 6 .....		XXX	XXX		0.0000		0.2370		0.2370	
8.		Total Unrated Multi-class Securities Acquired by Conversion .....		XXX	XXX		XXX		XXX		XXX	
9.		Total Long-Term Bonds (1+2.8+3.4+4.4+5.4+6.4+7+8) .....	464,380,761	XXX	XXX	464,380,761	XXX	1,345,343	XXX	3,848,126	XXX	6,285,586
<b>PREFERRED STOCKS</b>												
10.	1	Highest Quality .....		XXX	XXX		0.0005		0.0016		0.0033	
11.	2	High Quality .....	12,369,704	XXX	XXX	12,369,704	0.0021	25,976	0.0064	79,166	0.0106	131,119
12.	3	Medium Quality .....	2,958,098	XXX	XXX	2,958,098	0.0099	29,285	0.0263	77,798	0.0376	111,224
13.	4	Low Quality .....		XXX	XXX		0.0245		0.0572		0.0817	
14.	5	Lower Quality .....		XXX	XXX		0.0630		0.1128		0.1880	
15.	6	In or Near Default .....		XXX	XXX		0.0000		0.2370		0.2370	
16.		Affiliated Life with AVR .....		XXX	XXX		0.0000		0.0000		0.0000	
17.		Total Preferred Stocks (Sum of Lines 10 through 16) .....	15,327,802	XXX	XXX	15,327,802	XXX	55,262	XXX	156,964	XXX	242,343

**ASSET VALUATION RESERVE (Continued)**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**DEFAULT COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
<b>SHORT-TERM BONDS</b>												
18.		Exempt Obligations .....	7,047,296	XXX	XXX	7,047,296	0.0000		0.0000		0.0000	
19.1	1	NAIC Designation Category 1.A .....		XXX	XXX		0.0002		0.0007		0.0013	
19.2	1	NAIC Designation Category 1.B .....		XXX	XXX		0.0004		0.0011		0.0023	
19.3	1	NAIC Designation Category 1.C .....		XXX	XXX		0.0006		0.0018		0.0035	
19.4	1	NAIC Designation Category 1.D .....		XXX	XXX		0.0007		0.0022		0.0044	
19.5	1	NAIC Designation Category 1.E .....		XXX	XXX		0.0009		0.0027		0.0055	
19.6	1	NAIC Designation Category 1.F .....		XXX	XXX		0.0011		0.0034		0.0068	
19.7	1	NAIC Designation Category 1.G .....		XXX	XXX		0.0014		0.0042		0.0085	
19.8		Subtotal NAIC 1 (19.1+19.2+19.3+19.4+19.5+19.6+19.7) .....		XXX	XXX		XXX		XXX		XXX	
20.1	2	NAIC Designation Category 2.A .....		XXX	XXX		0.0021		0.0063		0.0105	
20.2	2	NAIC Designation Category 2.B .....		XXX	XXX		0.0025		0.0076		0.0127	
20.3	2	NAIC Designation Category 2.C .....		XXX	XXX		0.0036		0.0108		0.0180	
20.4		Subtotal NAIC 2 (20.1+20.2+20.3) .....		XXX	XXX		XXX		XXX		XXX	
21.1	3	NAIC Designation Category 3.A .....		XXX	XXX		0.0069		0.0183		0.0262	
21.2	3	NAIC Designation Category 3.B .....		XXX	XXX		0.0099		0.0264		0.0377	
21.3	3	NAIC Designation Category 3.C .....		XXX	XXX		0.0131		0.0350		0.0500	
21.4		Subtotal NAIC 3 (21.1+21.2+21.3) .....		XXX	XXX		XXX		XXX		XXX	
22.1	4	NAIC Designation Category 4.A .....		XXX	XXX		0.0184		0.0430		0.0615	
22.2	4	NAIC Designation Category 4.B .....		XXX	XXX		0.0238		0.0555		0.0793	
22.3	4	NAIC Designation Category 4.C .....		XXX	XXX		0.0310		0.0724		0.1034	
22.4		Subtotal NAIC 4 (22.1+22.2+22.3) .....		XXX	XXX		XXX		XXX		XXX	
23.1	5	NAIC Designation Category 5.A .....		XXX	XXX		0.0472		0.0846		0.1410	
23.2	5	NAIC Designation Category 5.B .....		XXX	XXX		0.0663		0.1188		0.1980	
23.3	5	NAIC Designation Category 5.C .....		XXX	XXX		0.0836		0.1498		0.2496	
23.4		Subtotal NAIC 5 (23.1+23.2+23.3) .....		XXX	XXX		XXX		XXX		XXX	
24.	6	NAIC 6 .....		XXX	XXX		0.0000		0.2370		0.2370	
25.		Total Short-Term Bonds (18+19.8+20.4+21.4+22.4+23.4+24) .....	7,047,296	XXX	XXX	7,047,296	XXX		XXX		XXX	
<b>DERIVATIVE INSTRUMENTS</b>												
26.		Exchange Traded .....		XXX	XXX		0.0005		0.0016		0.0033	
27.	1	Highest Quality .....	88,145	XXX	XXX	88,145	0.0005	44	0.0016	141	0.0033	291
28.	2	High Quality .....		XXX	XXX		0.0021		0.0064		0.0106	
29.	3	Medium Quality .....		XXX	XXX		0.0099		0.0263		0.0376	
30.	4	Low Quality .....		XXX	XXX		0.0245		0.0572		0.0817	
31.	5	Lower Quality .....		XXX	XXX		0.0630		0.1128		0.1880	
32.	6	In or Near Default .....		XXX	XXX		0.0000		0.2370		0.2370	
33.		Total Derivative Instruments .....	88,145	XXX	XXX	88,145	XXX	44	XXX	141	XXX	291
34.		Total (Lines 9 + 17 + 25 + 33) .....	486,844,004	XXX	XXX	486,844,004	XXX	1,400,649	XXX	4,005,231	XXX	6,528,220

**ASSET VALUATION RESERVE (Continued)**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**DEFAULT COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
		MORTGAGE LOANS										
		In Good Standing:										
35.		Farm Mortgages - CM1 - Highest Quality .....			XXX		0.0011		0.0057		0.0074	
36.		Farm Mortgages - CM2 - High Quality .....			XXX		0.0040		0.0114		0.0149	
37.		Farm Mortgages - CM3 - Medium Quality .....			XXX		0.0069		0.0200		0.0257	
38.		Farm Mortgages - CM4 - Low Medium Quality .....			XXX		0.0120		0.0343		0.0428	
39.		Farm Mortgages - CM5 - Low Quality .....			XXX		0.0183		0.0486		0.0628	
40.		Residential Mortgages - Insured or Guaranteed .....			XXX		0.0003		0.0007		0.0011	
41.		Residential Mortgages - All Other .....			XXX		0.0015		0.0034		0.0046	
42.		Commercial Mortgages - Insured or Guaranteed .....			XXX		0.0003		0.0007		0.0011	
43.		Commercial Mortgages - All Other - CM1 - Highest Quality .....			XXX		0.0011		0.0057		0.0074	
44.		Commercial Mortgages - All Other - CM2 - High Quality .....			XXX		0.0040		0.0114		0.0149	
45.		Commercial Mortgages - All Other - CM3 - Medium Quality .....			XXX		0.0069		0.0200		0.0257	
46.		Commercial Mortgages - All Other - CM4 - Low Medium Quality .....			XXX		0.0120		0.0343		0.0428	
47.		Commercial Mortgages - All Other - CM5 - Low Quality .....			XXX		0.0183		0.0486		0.0628	
		Overdue, Not in Process:										
48.		Farm Mortgages .....			XXX		0.0480		0.0868		0.1371	
49.		Residential Mortgages - Insured or Guaranteed .....			XXX		0.0006		0.0014		0.0023	
50.		Residential Mortgages - All Other .....			XXX		0.0029		0.0066		0.0103	
51.		Commercial Mortgages - Insured or Guaranteed .....			XXX		0.0006		0.0014		0.0023	
52.		Commercial Mortgages - All Other .....			XXX		0.0480		0.0868		0.1371	
		In Process of Foreclosure:										
53.		Farm Mortgages .....			XXX		0.0000		0.1942		0.1942	
54.		Residential Mortgages - Insured or Guaranteed .....			XXX		0.0000		0.0046		0.0046	
55.		Residential Mortgages - All Other .....			XXX		0.0000		0.0149		0.0149	
56.		Commercial Mortgages - Insured or Guaranteed .....			XXX		0.0000		0.0046		0.0046	
57.		Commercial Mortgages - All Other .....			XXX		0.0000		0.1942		0.1942	
58.		Total Schedule B Mortgages (Sum of Lines 35 through 57)			XXX		XXX		XXX		XXX	
59.		Schedule DA Mortgages			XXX		0.0034		0.0114		0.0149	
60.		Total Mortgage Loans on Real Estate (Lines 58 + 59)			XXX		XXX		XXX		XXX	

**ASSET VALUATION RESERVE**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**EQUITY AND OTHER INVESTED ASSET COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
COMMON STOCK												
1.		Unaffiliated - Public .....	7,109,475	XXX	XXX	7,109,475	0.0000		0.2431 (a)	1,728,313	0.2431 (a)	1,728,313
2.		Unaffiliated - Private .....		XXX	XXX		0.0000		0.1945		0.1945	
3.		Federal Home Loan Bank .....		XXX	XXX		0.0000		0.0061		0.0097	
4.		Affiliated - Life with AVR .....		XXX	XXX		0.0000		0.0000		0.0000	
Affiliated - Investment Subsidiary:												
5.		Fixed Income - Exempt Obligations .....					XXX		XXX		XXX	
6.		Fixed Income - Highest Quality .....					XXX		XXX		XXX	
7.		Fixed Income - High Quality .....					XXX		XXX		XXX	
8.		Fixed Income - Medium Quality .....					XXX		XXX		XXX	
9.		Fixed Income - Low Quality .....					XXX		XXX		XXX	
10.		Fixed Income - Lower Quality .....					XXX		XXX		XXX	
11.		Fixed Income - In/Near Default .....					XXX		XXX		XXX	
12.		Unaffiliated Common Stock - Public .....					0.0000		0.2431 (a)		0.2431 (a)	
13.		Unaffiliated Common Stock - Private .....					0.0000		0.1945		0.1945	
14.		Real Estate .....					(b)		(b)		(b)	
15.		Affiliated - Certain Other (See SVO Purposes and Procedures Manual) .....		XXX	XXX		0.0000		0.1580		0.1580	
16.		Affiliated - All Other .....		XXX	XXX		0.0000		0.1945		0.1945	
17.		Total Common Stock (Sum of Lines 1 through 16)	7,109,475			7,109,475	XXX		XXX	1,728,313	XXX	1,728,313
REAL ESTATE												
18.		Home Office Property (General Account only) .....					0.0000		0.0912		0.0912	
19.		Investment Properties .....					0.0000		0.0912		0.0912	
20.		Properties Acquired in Satisfaction of Debt .....					0.0000		0.1337		0.1337	
21.		Total Real Estate (Sum of Lines 18 through 20)					XXX		XXX		XXX	
OTHER INVESTED ASSETS												
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF BONDS												
22.		Exempt Obligations .....		XXX	XXX		0.0000		0.0000		0.0000	
23.	1	Highest Quality .....		XXX	XXX		0.0005		0.0016		0.0033	
24.	2	High Quality .....		XXX	XXX		0.0021		0.0064		0.0106	
25.	3	Medium Quality .....		XXX	XXX		0.0099		0.0263		0.0376	
26.	4	Low Quality .....		XXX	XXX		0.0245		0.0572		0.0817	
27.	5	Lower Quality .....		XXX	XXX		0.0630		0.1128		0.1880	
28.	6	In or Near Default .....		XXX	XXX		0.0000		0.2370		0.2370	
29.		Total with Bond Characteristics (Sum of Lines 22 through 28)		XXX	XXX		XXX		XXX		XXX	

**ASSET VALUATION RESERVE (Continued)**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**EQUITY AND OTHER INVESTED ASSET COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF PREFERRED STOCKS												
30.	1	Highest Quality .....	17,772,781	XXX	XXX	17,772,781	0.0005	8,886	0.0016	28,436	0.0033	58,650
31.	2	High Quality .....	3,980,053	XXX	XXX	3,980,053	0.0021	8,358	0.0064	25,472	0.0106	42,189
32.	3	Medium Quality .....		XXX	XXX		0.0099		0.0263		0.0376	
33.	4	Low Quality .....		XXX	XXX		0.0245		0.0572		0.0817	
34.	5	Lower Quality.....		XXX	XXX		0.0630		0.1128		0.1880	
35.	6	In or Near Default .....		XXX	XXX		0.0000		0.2370		0.2370	
36.		Affiliated Life with AVR .....		XXX	XXX		0.0000		0.0000		0.0000	
37.		Total with Preferred Stock Characteristics (Sum of Lines 30 through 36)	21,752,834	XXX	XXX	21,752,834	XXX	17,245	XXX	53,909	XXX	100,839
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF MORTGAGE LOANS												
In Good Standing Affiliated:												
38.		Mortgages - CM1 - Highest Quality .....			XXX		0.0011		0.0057		0.0074	
39.		Mortgages - CM2 - High Quality .....			XXX		0.0040		0.0114		0.0149	
40.		Mortgages - CM3 - Medium Quality .....			XXX		0.0069		0.0200		0.0257	
41.		Mortgages - CM4 - Low Medium Quality .....			XXX		0.0120		0.0343		0.0428	
42.		Mortgages - CM5 - Low Quality .....			XXX		0.0183		0.0486		0.0628	
43.		Residential Mortgages - Insured or Guaranteed .....			XXX		0.0003		0.0007		0.0011	
44.		Residential Mortgages - All Other .....		XXX	XXX		0.0015		0.0034		0.0046	
45.		Commercial Mortgages - Insured or Guaranteed .....			XXX		0.0003		0.0007		0.0011	
Overdue, Not in Process Affiliated:												
46.		Farm Mortgages .....			XXX		0.0480		0.0868		0.1371	
47.		Residential Mortgages - Insured or Guaranteed .....			XXX		0.0006		0.0014		0.0023	
48.		Residential Mortgages - All Other .....			XXX		0.0029		0.0066		0.0103	
49.		Commercial Mortgages - Insured or Guaranteed .....			XXX		0.0006		0.0014		0.0023	
50.		Commercial Mortgages - All Other .....			XXX		0.0480		0.0868		0.1371	
In Process of Foreclosure Affiliated:												
51.		Farm Mortgages .....			XXX		0.0000		0.1942		0.1942	
52.		Residential Mortgages - Insured or Guaranteed .....			XXX		0.0000		0.0046		0.0046	
53.		Residential Mortgages - All Other .....			XXX		0.0000		0.0149		0.0149	
54.		Commercial Mortgages - Insured or Guaranteed .....			XXX		0.0000		0.0046		0.0046	
55.		Commercial Mortgages - All Other .....			XXX		0.0000		0.1942		0.1942	
56.		Total Affiliated (Sum of Lines 38 through 55) .....			XXX		XXX		XXX		XXX	
57.		Unaffiliated - In Good Standing With Covenants .....			XXX		(c)		(c)		(c)	
58.		Unaffiliated - In Good Standing Defeased With Government Securities .....			XXX		0.0011		0.0057		0.0074	
59.		Unaffiliated - In Good Standing Primarily Senior .....			XXX		0.0040		0.0114		0.0149	
60.		Unaffiliated - In Good Standing All Other .....			XXX		0.0069		0.0200		0.0257	
61.		Unaffiliated - Overdue, Not in Process .....			XXX		0.0480		0.0868		0.1371	
62.		Unaffiliated - In Process of Foreclosure .....			XXX		0.0000		0.1942		0.1942	
63.		Total Unaffiliated (Sum of Lines 57 through 62) .....			XXX		XXX		XXX		XXX	
64.		Total with Mortgage Loan Characteristics (Lines 56 + 63)			XXX		XXX		XXX		XXX	

**ASSET VALUATION RESERVE (Continued)**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**EQUITY AND OTHER INVESTED ASSET COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF COMMON STOCK												
65.		Unaffiliated Public .....		XXX	XXX		0.0000		0.2431 (a)		0.2431 (a)	
66.		Unaffiliated Private .....	11,265,363	XXX	XXX	11,265,363	0.0000		0.1945	2,191,113	0.1945	2,191,113
67.		Affiliated Life with AVR .....		XXX	XXX		0.0000		0.0000		0.0000	
68.		Affiliated Certain Other (See SVO Purposes & Procedures Manual) .....		XXX	XXX		0.0000		0.1580		0.1580	
69.		Affiliated Other - All Other .....		XXX	XXX		0.0000		0.1945		0.1945	
70.		Total with Common Stock Characteristics (Sum of Lines 65 through 69)	11,265,363	XXX	XXX	11,265,363	XXX		XXX	2,191,113	XXX	2,191,113
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF REAL ESTATE												
71.		Home Office Property (General Account only) .....					0.0000		0.0912		0.0912	
72.		Investment Properties .....					0.0000		0.0912		0.0912	
73.		Properties Acquired in Satisfaction of Debt .....					0.0000		0.1337		0.1337	
74.		Total with Real Estate Characteristics (Sum of Lines 71 through 73)					XXX		XXX		XXX	
LOW INCOME HOUSING TAX CREDIT INVESTMENTS												
75.		Guaranteed Federal Low Income Housing Tax Credit .....					0.0003		0.0006		0.0010	
76.		Non-guaranteed Federal Low Income Housing Tax Credit .....					0.0063		0.0120		0.0190	
77.		Guaranteed State Low Income Housing Tax Credit .....					0.0003		0.0006		0.0010	
78.		Non-guaranteed State Low Income Housing Tax Credit .....					0.0063		0.0120		0.0190	
79.		All Other Low Income Housing Tax Credit .....					0.0273		0.0600		0.0975	
80.		Total LIHTC (Sum of Lines 75 through 79)					XXX		XXX		XXX	
RESIDUAL TRanches OR INTERESTS												
81.		Fixed Income Instruments - Unaffiliated .....	5,282,302	XXX	XXX	5,282,302	0.0000		0.1580	834,604	0.1580	834,604
82.		Fixed Income Instruments - Affiliated .....		XXX	XXX		0.0000		0.1580		0.1580	
83.		Common Stock - Unaffiliated .....		XXX	XXX		0.0000		0.1580		0.1580	
84.		Common Stock - Affiliated .....		XXX	XXX		0.0000		0.1580		0.1580	
85.		Preferred Stock - Unaffiliated .....		XXX	XXX		0.0000		0.1580		0.1580	
86.		Preferred Stock - Affiliated .....		XXX	XXX		0.0000		0.1580		0.1580	
87.		Real Estate - Unaffiliated .....					0.0000		0.1580		0.1580	
88.		Real Estate - Affiliated .....					0.0000		0.1580		0.1580	
89.		Mortgage Loans - Unaffiliated .....		XXX	XXX		0.0000		0.1580		0.1580	
90.		Mortgage Loans - Affiliated .....		XXX	XXX		0.0000		0.1580		0.1580	
91.		Other - Unaffiliated .....		XXX	XXX		0.0000		0.1580		0.1580	
92.		Other - Affiliated .....		XXX	XXX		0.0000		0.1580		0.1580	
93.		Total Residual Tranches or Interests (Sum of Lines 81 through 92)	5,282,302			5,282,302	XXX		XXX	834,604	XXX	834,604
ALL OTHER INVESTMENTS												
94.		NAIC 1 Working Capital Finance Investments .....		XXX			0.0000		0.0042		0.0042	
95.		NAIC 2 Working Capital Finance Investments .....		XXX			0.0000		0.0137		0.0137	
96.		Other Invested Assets - Schedule BA .....		XXX			0.0000		0.1580		0.1580	
97.		Other Short-Term Invested Assets - Schedule DA .....		XXX			0.0000		0.1580		0.1580	
98.		Total All Other (Sum of Lines 94, 95, 96 and 97) .....		XXX			XXX		XXX		XXX	
99.		Total Other Invested Assets - Schedules BA & DA (Sum of Lines 29, 37, 64, 70, 74, 80, 93 and 98)	38,300,499			38,300,499	XXX	17,245	XXX	3,079,626	XXX	3,126,556

(a) Times the company's weighted average portfolio beta (Minimum .1215, Maximum .2431).

(b) Determined using the same factors and breakdowns used for directly owned real estate.

(c) This will be the factor associated with the risk category determined in the company generated worksheet.

Asset Valuation Reserve - Replications (Synthetic) Assets

**NONE**

Schedule F - Claims

**NONE**

Schedule H - Part 1 - Analysis of Underwriting Operations

**NONE**

Schedule H - Part 2 - Reserves and Liabilities

**NONE**

Schedule H - Part 3 - Test of Prior Year's Claim Reserves and Liabilities

**NONE**

Schedule H - Part 4 - Reinsurance

**NONE**

Schedule H - Part 5 - Health Claims

**NONE**

Schedule S - Part 1 - Section 1

**NONE**

Schedule S - Part 1 - Section 2

**NONE**



ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**SCHEDULE S - PART 3 - SECTION 1**

Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsur- ance Ceded	7 Type of Business Ceded	8 Amount in Force at End of Year	Reserve Credit Taken		11 Premiums	Outstanding Surplus Relief		14 Modified Coinsur- ance Reserve	15 Funds Withheld Under Coinsurance
								9 Current Year	10 Prior Year		12 Current Year	13 Prior Year		
0399999. Total General Account - Authorized U.S. Affiliates														
0699999. Total General Account - Authorized Non-U.S. Affiliates														
0799999. Total General Account - Authorized Affiliates														
88340	..59-2859797	07/01/2003	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	..CO/I	..XXXL	40,922,563	1,886,759	2,221,641	78,880				
82627	..06-0839705	10/01/1979	SWISS RE LIFE AND HEALTH AMERICA, INC.	MO	..CO/I	..OL	130,000	620	563	100,251				
82627	..06-0839705	10/01/1979	SWISS RE LIFE AND HEALTH AMERICA, INC.	MO	..CO/I	..XXXL	5,467,360	49,453	45,309					
87572	..23-2038295	10/01/1986	SCOTTISH RE (US), INC	DE	..CO/I	..OL			11,586	5,012				
87572	..23-2038295	07/01/1988	SCOTTISH RE (US), INC	DE	..YRT/I	..OL			68	(993)				
68713	..84-0499703	07/01/2003	SECURITY LIFE RE	CO	..CO/I	..XXXL	20,366,997	747,370	982,002	44,512				
0899999. General Account - Authorized U.S. Non-Affiliates														
..0000	..AA-1560122	07/01/2003	CANADA LIFE ASSURANCE COMPANY	CAN	..CO/I	..XXXL	66,886,920	2,684,202	3,261,168	227,661				
0999999. General Account - Authorized Non-U.S. Non-Affiliates														
1099999. Total General Account - Authorized Non-Affiliates														
1199999. Total General Account Authorized														
63274	..52-6033321	04/01/1970	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	IA	..YRT/I	..OL	12,636			232				
63274	..52-6033321	04/01/1970	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	IA	..COFI/I	..OL	475,000	2,823	3,818	6,666				540,000
63274	..52-6033321	10/01/1984	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	IA	..YRT/I	..OL	12,233,761	209,226	209,698	233,087				
63274	..52-6033321	11/01/2004	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	IA	..YRTFI/I	..OL	11,213,888	51,771	50,937	77,105				
1399999. General Account - Unauthorized U.S. Affiliates - Other														
1499999. Total General Account - Unauthorized U.S. Affiliates														
1799999. Total General Account - Unauthorized Non-U.S. Affiliates														
1899999. Total General Account - Unauthorized Affiliates														
2199999. Total General Account - Unauthorized Non-Affiliates														
2299999. Total General Account Unauthorized														
2599999. Total General Account - Certified U.S. Affiliates														
2899999. Total General Account - Certified Non-U.S. Affiliates														
2999999. Total General Account - Certified Affiliates														
3299999. Total General Account - Certified Non-Affiliates														
3399999. Total General Account Certified														
3699999. Total General Account - Reciprocal Jurisdiction U.S. Affiliates														
3999999. Total General Account - Reciprocal Jurisdiction Non-U.S. Affiliates														
4099999. Total General Account - Reciprocal Jurisdiction Affiliates														
4399999. Total General Account - Reciprocal Jurisdiction Non-Affiliates														
4499999. Total General Account Reciprocal Jurisdiction														
4599999. Total General Account Authorized, Unauthorized, Reciprocal Jurisdiction and Certified														
4899999. Total Separate Accounts - Authorized U.S. Affiliates														
5199999. Total Separate Accounts - Authorized Non-U.S. Affiliates														
5299999. Total Separate Accounts - Authorized Affiliates														
5599999. Total Separate Accounts - Authorized Non-Affiliates														
5699999. Total Separate Accounts Authorized														
5999999. Total Separate Accounts - Unauthorized U.S. Affiliates														
6299999. Total Separate Accounts - Unauthorized Non-U.S. Affiliates														
6399999. Total Separate Accounts - Unauthorized Affiliates														
6699999. Total Separate Accounts - Unauthorized Non-Affiliates														
6799999. Total Separate Accounts Unauthorized														
7099999. Total Separate Accounts - Certified U.S. Affiliates														
7399999. Total Separate Accounts - Certified Non-U.S. Affiliates														
7499999. Total Separate Accounts - Certified Affiliates														
7799999. Total Separate Accounts - Certified Non-Affiliates														
7899999. Total Separate Accounts Certified														
8199999. Total Separate Accounts - Reciprocal Jurisdiction U.S. Affiliates														
8499999. Total Separate Accounts - Reciprocal Jurisdiction Non-U.S. Affiliates														
8599999. Total Separate Accounts - Reciprocal Jurisdiction Affiliates														

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**SCHEDULE S - PART 3 - SECTION 1**

Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Amount in Force at End of Year	Reserve Credit Taken		11 Premiums	Outstanding Surplus Relief		14 Modified Coinsurance Reserve	15 Funds Withheld Under Coinsurance
								9 Current Year	10 Prior Year		12 Current Year	13 Prior Year		
8899999. Total Separate Accounts - Reciprocal Jurisdiction Non-Affiliates														
8999999. Total Separate Accounts Reciprocal Jurisdiction														
9099999. Total Separate Accounts Authorized, Unauthorized, Reciprocal Jurisdiction and Certified														
9199999. Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2599999, 3099999, 3699999, 4199999, 4899999, 5399999, 5999999, 6499999, 7099999, 7599999, 8199999 and 8699999)														
							90,822,205	2,948,022	3,525,621	544,751				540,000
9299999. Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2899999, 3199999, 3999999, 4299999, 5199999, 5499999, 6299999, 6599999, 7399999, 7699999, 8499999 and 8799999)														
							40,172,564	1,877,365	2,227,085	100,198				
9999999 - Totals														
							130,994,769	4,825,387	5,752,706	644,949				540,000

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**SCHEDULE S - PART 3 - SECTION 2**

Reinsurance Ceded Accident and Health Insurance Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Premiums	9 Unearned Premiums (Estimated)	10 Reserve Credit Taken Other than for Unearned Premiums	Outstanding Surplus Relief		13 Modified Coinsurance Reserve	14 Funds Withheld Under Coinsurance
										11 Current Year	12 Prior Year		
<b>NONE</b>													
9999999 - Totals													

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**SCHEDULE S - PART 4**

Reinsurance Ceded to Unauthorized Companies

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
NAIC Company Code	ID Number	Effective Date	Name of Reinsurer	Reserve Credit Taken	Paid and Unpaid Losses Recoverable (Debit)	Other Debits	Total (Cols.5+6+7)	Letters of Credit	Issuing or Confirming Bank Reference Number (a)	Trust Agreements	Funds Deposited by and Withheld from Reinsurers	Other	Miscellaneous Balances (Credit)	Sum of Cols. 9+11+12+13 +14 but not in Excess of Col. 8
63274	52-6033321	04/01/1970	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	263,820	230,410	207	494,437		0000		540,000		30,581	494,437
0299999. General Account - Life and Annuity U.S. Affiliates - Other				263,820	230,410	207	494,437		XXX		540,000		30,581	494,437
0399999. Total General Account - Life and Annuity U.S. Affiliates				263,820	230,410	207	494,437		XXX		540,000		30,581	494,437
0699999. Total General Account - Life and Annuity Non-U.S. Affiliates									XXX					
0799999. Total General Account - Life and Annuity Affiliates				263,820	230,410	207	494,437		XXX		540,000		30,581	494,437
1099999. Total General Account - Life and Annuity Non-Affiliates									XXX					
1199999. Total General Account Life and Annuity				263,820	230,410	207	494,437		XXX		540,000		30,581	494,437
1499999. Total General Account - Accident and Health U.S. Affiliates									XXX					
1799999. Total General Account - Accident and Health Non-U.S. Affiliates									XXX					
1899999. Total General Account - Accident and Health Affiliates									XXX					
2199999. Total General Account - Accident and Health Non-Affiliates									XXX					
2299999. Total General Account Accident and Health									XXX					
2399999. Total General Account				263,820	230,410	207	494,437		XXX		540,000		30,581	494,437
2699999. Total Separate Accounts - U.S. Affiliates									XXX					
2999999. Total Separate Accounts - Non-U.S. Affiliates									XXX					
3099999. Total Separate Accounts - Affiliates									XXX					
3399999. Total Separate Accounts - Non-Affiliates									XXX					
3499999. Total Separate Accounts									XXX					
3599999. Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2699999 and 3199999)				263,820	230,410	207	494,437		XXX		540,000		30,581	494,437
3699999. Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2999999 and 3299999)									XXX					
9999999 - Totals				263,820	230,410	207	494,437		XXX		540,000		30,581	494,437

(a)

Issuing or Confirming Bank Reference Number	Letters of Credit Code	American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Letters of Credit Amount
<b>NONE</b>				



**SCHEDULE S - PART 6**

Five Year Exhibit of Reinsurance Ceded Business  
(\$000 Omitted)

	1 2023	2 2022	3 2021	4 2020	5 2019
<b>A. OPERATIONS ITEMS</b>					
1. Premiums and annuity considerations for life and accident and health contracts .....	645	549	813	610	808
2. Commissions and reinsurance expense allowances .....	62	64	58	75	75
3. Contract claims .....	528	803	428	897	586
4. Surrender benefits and withdrawals for life contracts .....					
5. Dividends to policyholders and refunds to members .....					
6. Reserve adjustments on reinsurance ceded .....					
7. Increase in aggregate reserve for life and accident and health contracts .....	(927)	(910)	(608)	(467)	(888)
<b>B. BALANCE SHEET ITEMS</b>					
8. Premiums and annuity considerations for life and accident and health contracts deferred and uncollected .....		53	223	67	72
9. Aggregate reserves for life and accident and health contracts .....	4,825	5,753	6,663	7,271	7,738
10. Liability for deposit-type contracts .....					
11. Contract claims unpaid .....	180	42	128	24	66
12. Amounts recoverable on reinsurance .....	220	654		40	158
13. Experience rating refunds due or unpaid .....					
14. Policyholders' dividends and refunds to members (not included in Line 10) .....					
15. Commissions and reinsurance expense allowances due .....					
16. Unauthorized reinsurance offset .....		44			
17. Offset for reinsurance with Certified Reinsurers .....					
<b>C. UNAUTHORIZED REINSURANCE (DEPOSITS BY AND FUNDS WITHHELD FROM)</b>					
18. Funds deposited by and withheld from (F) .....	540	540	540	540	540
19. Letters of credit (L) .....					
20. Trust agreements (T) .....					
21. Other (O) .....					
<b>D. REINSURANCE WITH CERTIFIED REINSURERS (DEPOSITS BY AND FUNDS WITHHELD FROM)</b>					
22. Multiple Beneficiary Trust .....					
23. Funds deposited by and withheld from (F) .....					
24. Letters of credit (L) .....					
25. Trust agreements (T) .....					
26. Other (O) .....					

**SCHEDULE S - PART 7**

Restatement of Balance Sheet to Identify Net Credit for Ceded Reinsurance

	1 As Reported (net of ceded)	2 Restatement Adjustments	3 Restated (gross of ceded)
<b>ASSETS (Page 2, Col. 3)</b>			
1. Cash and invested assets (Line 12) .....	564,839,259		564,839,259
2. Reinsurance (Line 16) .....	240,563	(240,563)	
3. Premiums and considerations (Line 15) .....	104,306		104,306
4. Net credit for ceded reinsurance .....	XXX	5,246,366	5,246,366
5. All other admitted assets (balance) .....	6,419,686		6,419,686
6. Total assets excluding Separate Accounts (Line 26) .....	571,603,814	5,005,803	576,609,617
7. Separate Account assets (Line 27) .....			
8. Total assets (Line 28) .....	571,603,814	5,005,803	576,609,617
<b>LIABILITIES, CAPITAL AND SURPLUS (Page 3)</b>			
9. Contract reserves (Lines 1 and 2) .....	455,493,063	4,825,388	460,318,451
10. Liability for deposit-type contracts (Line 3) .....	17,085,355		17,085,355
11. Claim reserves (Line 4) .....	282,948	180,415	463,363
12. Policyholder dividends/member refunds/reserves (Lines 5 through 7) .....	11,261		11,261
13. Premium & annuity considerations received in advance (Line 8) .....	30,404		30,404
14. Other contract liabilities (Line 9) .....	3,754		3,754
15. Reinsurance in unauthorized companies (Line 24.02 minus inset amount) .....			
16. Funds held under reinsurance treaties with unauthorized reinsurers (Line 24.03 minus inset amount) .....	540,000		540,000
17. Reinsurance with Certified Reinsurers (Line 24.02 inset amount) .....			
18. Funds held under reinsurance treaties with Certified Reinsurers (Line 24.03 inset amount) .....			
19. All other liabilities (balance) .....	12,078,061		12,078,061
20. Total liabilities excluding Separate Accounts (Line 26) .....	485,524,846	5,005,803	490,530,649
21. Separate Account liabilities (Line 27) .....			
22. Total liabilities (Line 28) .....	485,524,846	5,005,803	490,530,649
23. Capital & surplus (Line 38) .....	86,078,968	XXX	86,078,968
24. Total liabilities, capital & surplus (Line 39) .....	571,603,814	5,005,803	576,609,617
<b>NET CREDIT FOR CEDED REINSURANCE</b>			
25. Contract reserves .....	4,825,388		
26. Claim reserves .....	180,415		
27. Policyholder dividends/reserves .....			
28. Premium & annuity considerations received in advance .....			
29. Liability for deposit-type contracts .....			
30. Other contract liabilities .....			
31. Reinsurance ceded assets .....	240,563		
32. Other ceded reinsurance recoverables .....			
33. Total ceded reinsurance recoverables .....	5,246,366		
34. Premiums and considerations .....			
35. Reinsurance in unauthorized companies .....			
36. Funds held under reinsurance treaties with unauthorized reinsurers .....			
37. Reinsurance with Certified Reinsurers .....			
38. Funds held under reinsurance treaties with Certified Reinsurers .....			
39. Other ceded reinsurance payables/offsets .....			
40. Total ceded reinsurance payable/offsets .....			
41. Total net credit for ceded reinsurance .....	5,246,366		

**ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS (b)**

Allocated by States and Territories

States, Etc.	1	Life Contracts		Direct Business Only			
		2	3	4	5	6	7
	Active Status (a)	Life Insurance Premiums	Annuity Considerations	Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees	Other Considerations	Total Columns 2 through 5 (b)	Deposit-Type Contracts
1. Alabama	AL	N.					
2. Alaska	AK	N.					
3. Arizona	AZ	N.					
4. Arkansas	AR	N.					
5. California	CA	N.					
6. Colorado	CO	N.					
7. Connecticut	CT	N.					
8. Delaware	DE	N.					
9. District of Columbia	DC	N.					
10. Florida	FL	N.					
11. Georgia	GA	N.					
12. Hawaii	HI	N.					
13. Idaho	ID	N.					
14. Illinois	IL	N.					
15. Indiana	IN	N.					
16. Iowa	IA	N.					
17. Kansas	KS	N.					
18. Kentucky	KY	N.					
19. Louisiana	LA	N.					
20. Maine	ME	N.					
21. Maryland	MD	N.					
22. Massachusetts	MA	N.					
23. Michigan	MI	N.					
24. Minnesota	MN	N.					
25. Mississippi	MS	N.					
26. Missouri	MO	N.					
27. Montana	MT	N.					
28. Nebraska	NE	N.					
29. Nevada	NV	N.					
30. New Hampshire	NH	N.					
31. New Jersey	NJ	N.					
32. New Mexico	NM	N.					
33. New York	NY	L.	1,428,079	49,398,246		50,826,325	4,028
34. North Carolina	NC	N.					
35. North Dakota	ND	N.					
36. Ohio	OH	N.					
37. Oklahoma	OK	N.					
38. Oregon	OR	N.					
39. Pennsylvania	PA	N.					
40. Rhode Island	RI	N.					
41. South Carolina	SC	N.					
42. South Dakota	SD	N.					
43. Tennessee	TN	N.					
44. Texas	TX	N.					
45. Utah	UT	N.					
46. Vermont	VT	N.					
47. Virginia	VA	N.					
48. Washington	WA	N.					
49. West Virginia	WV	N.					
50. Wisconsin	WI	N.					
51. Wyoming	WY	N.					
52. American Samoa	AS	N.					
53. Guam	GU	N.					
54. Puerto Rico	PR	N.					
55. U.S. Virgin Islands	VI	N.					
56. Northern Mariana Islands	MP	N.					
57. Canada	CAN	N.					
58. Aggregate Other Alien	OT	XXX					
59. Subtotal	XXX	1,428,079	49,398,246			50,826,325	4,028
90. Reporting entity contributions for employee benefits plans	XXX						
91. Dividends or refunds applied to purchase paid-up additions and annuities	XXX	4,231				4,231	
92. Dividends or refunds applied to shorten endowment or premium paying period	XXX						
93. Premium or annuity considerations waived under disability or other contract provisions	XXX	68,802				68,802	
94. Aggregate or other amounts not allocable by State	XXX						
95. Totals (Direct Business)	XXX	1,501,112	49,398,246			50,899,358	4,028
96. Plus reinsurance assumed	XXX						
97. Totals (All Business)	XXX	1,501,112	49,398,246			50,899,358	4,028
98. Less reinsurance ceded	XXX	698,082				698,082	
99. Totals (All Business) less Reinsurance Ceded	XXX	803,030	49,398,246	(c)		50,201,276	4,028
<b>DETAILS OF WRITE-INS</b>							
58001.	XXX						
58002.	XXX						
58003.	XXX						
58998. Summary of remaining write-ins for Line 58 from overflow page	XXX						
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)	XXX						
9401.	XXX						
9402.	XXX						
9403.	XXX						
9498. Summary of remaining write-ins for Line 94 from overflow page	XXX						
9499. Totals (Lines 9401 through 9403 plus 9498)(Line 94 above)	XXX						

(a) Active Status Counts:

- |  |   |  |    |
|--|---|--|----|
| 1. L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG.....                    | 1 | 4. Q - Qualified - Qualified or accredited reinsurer.....                  |    |
| 2. R - Registered - Non-domiciled RRGs.....  |   | 5. N - None of the above - Not allowed to write business in the state..... | 56 |
| 3. E - Eligible - Reporting entities eligible or approved to write surplus lines in the state..... |   |  |    |

(b) Explanation of basis of allocation by states, etc., of premiums and annuity considerations Allocated according to the residence of the policyholder at the time of issue

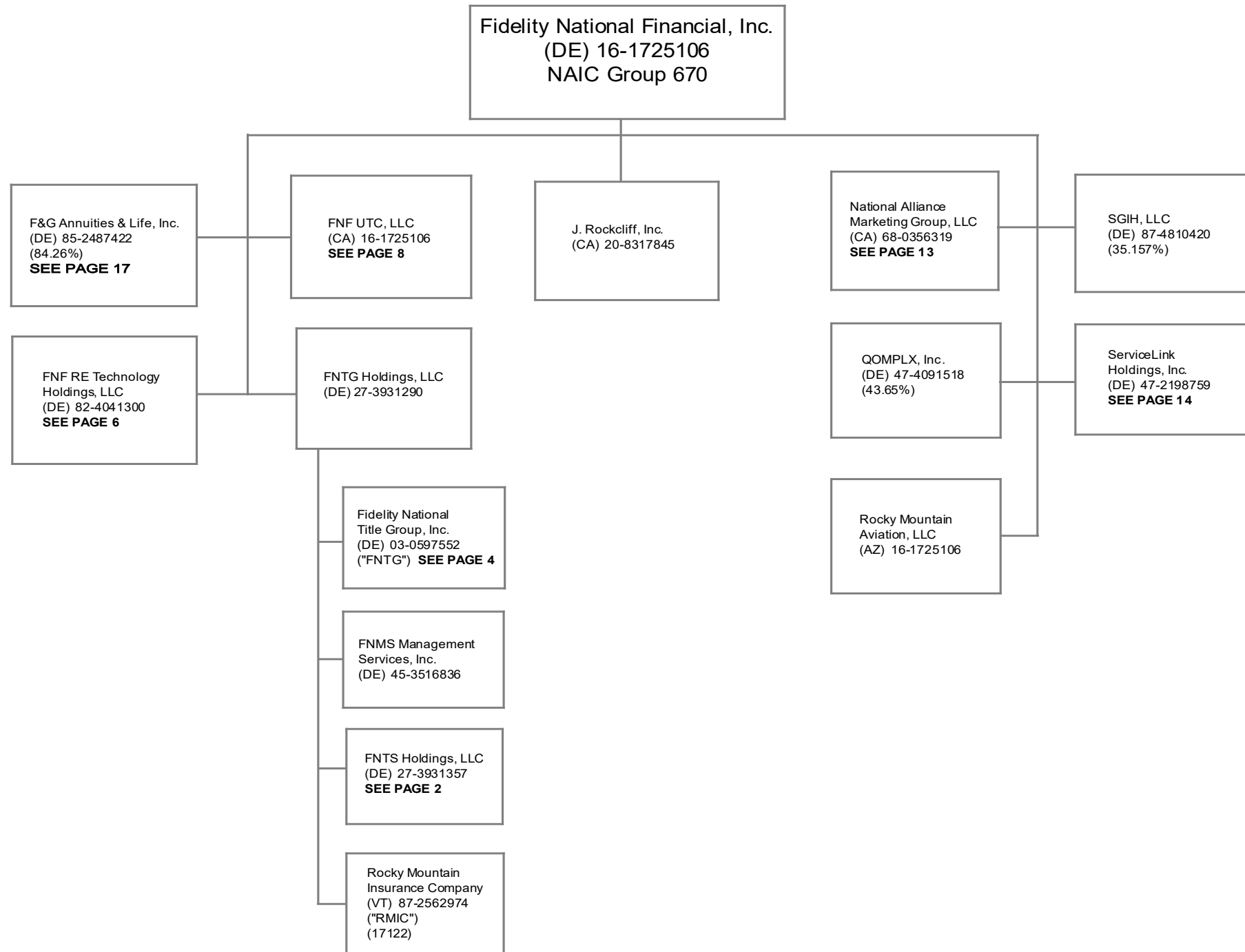
(c) Column 4 should balance with Exhibit 1, Lines 6.4, 10.4 and 16.4, Col. 6, or with Schedule H, Part 1, Line 1, indicate which: Exhibit 1, Lines 6.4, 10.4, and 16.4, Col. 6.....

**SCHEDULE T - PART 2  
INTERSTATE COMPACT - EXHIBIT OF PREMIUMS WRITTEN**

Allocated by States and Territories

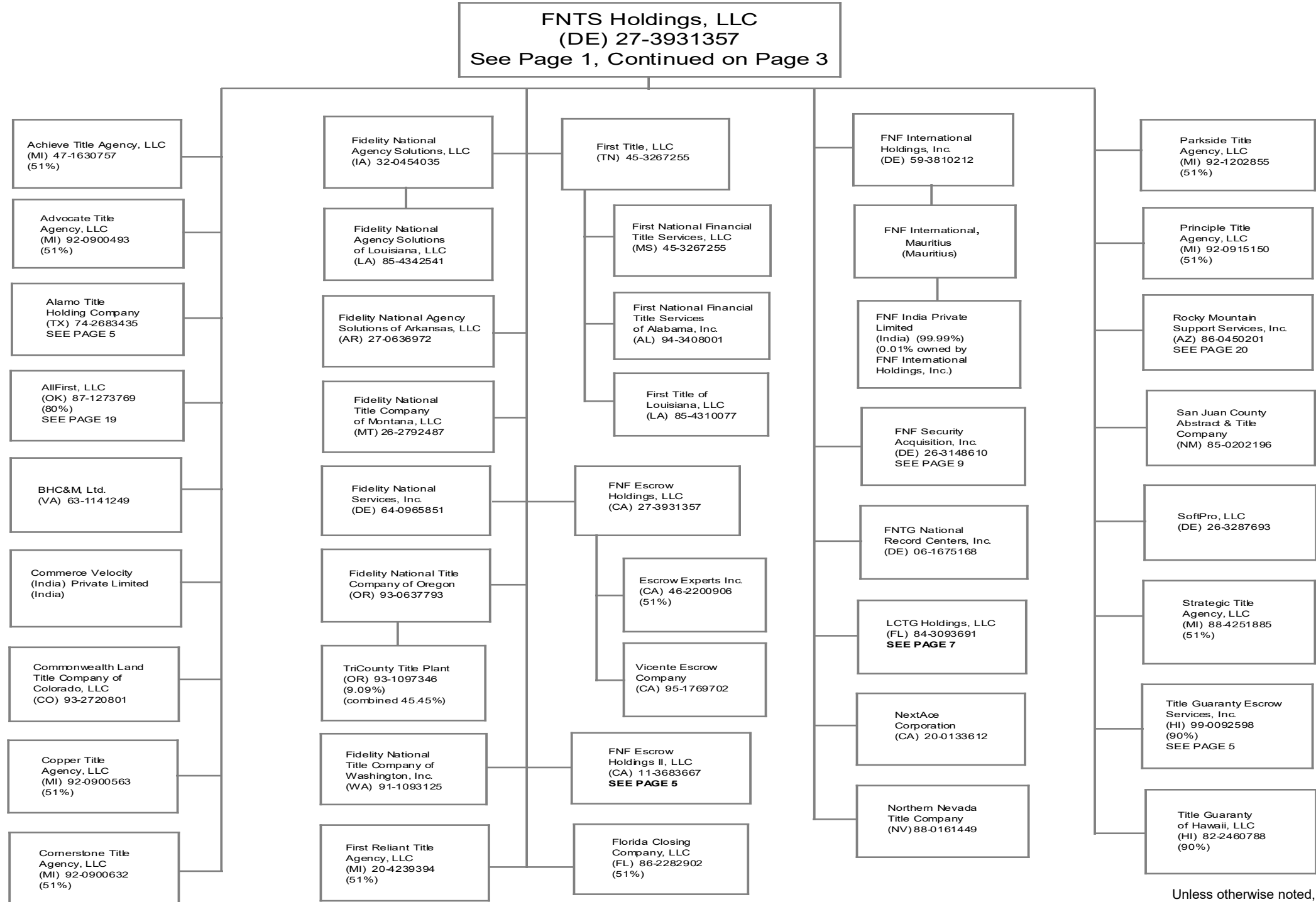
States, Etc.	Direct Business Only					
	1 Life (Group and Individual)	2 Annuities (Group and Individual)	3 Disability Income (Group and Individual)	4 Long-Term Care (Group and Individual)	5 Deposit-Type Contracts	6 Totals
1. Alabama	AL					
2. Alaska	AK					
3. Arizona	AZ					
4. Arkansas	AR					
5. California	CA					
6. Colorado	CO					
7. Connecticut	CT					
8. Delaware	DE					
9. District of Columbia	DC					
10. Florida	FL					
11. Georgia	GA					
12. Hawaii	HI					
13. Idaho	ID					
14. Illinois	IL					
15. Indiana	IN					
16. Iowa	IA					
17. Kansas	KS					
18. Kentucky	KY					
19. Louisiana	LA					
20. Maine	ME					
21. Maryland	MD					
22. Massachusetts	MA					
23. Michigan	MI					
24. Minnesota	MN					
25. Mississippi	MS					
26. Missouri	MO					
27. Montana	MT					
28. Nebraska	NE					
29. Nevada	NV					
30. New Hampshire	NH					
31. New Jersey	NJ					
32. New Mexico	NM					
33. New York	NY	1,428,079	49,398,246		4,028	50,830,353
34. North Carolina	NC					
35. North Dakota	ND					
36. Ohio	OH					
37. Oklahoma	OK					
38. Oregon	OR					
39. Pennsylvania	PA					
40. Rhode Island	RI					
41. South Carolina	SC					
42. South Dakota	SD					
43. Tennessee	TN					
44. Texas	TX					
45. Utah	UT					
46. Vermont	VT					
47. Virginia	VA					
48. Washington	WA					
49. West Virginia	WV					
50. Wisconsin	WI					
51. Wyoming	WY					
52. American Samoa	AS					
53. Guam	GU					
54. Puerto Rico	PR					
55. U.S. Virgin Islands	VI					
56. Northern Mariana Islands	MP					
57. Canada	CAN					
58. Aggregate Other Alien	OT					
59. Total		1,428,079	49,398,246		4,028	50,830,353

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**

**PART 1 – ORGANIZATIONAL CHART**

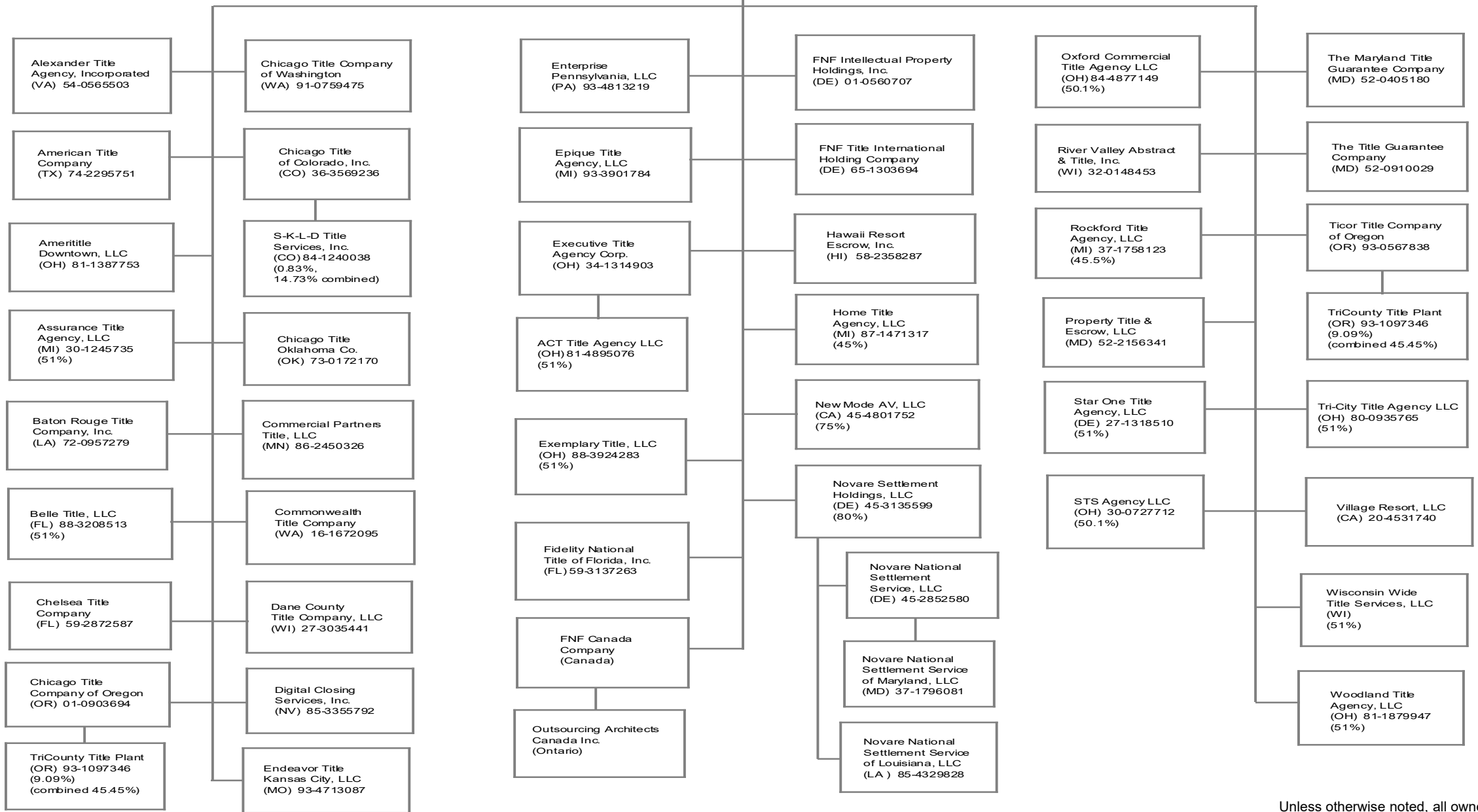


52.1

Unless otherwise noted, all ownership is 100%.

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**

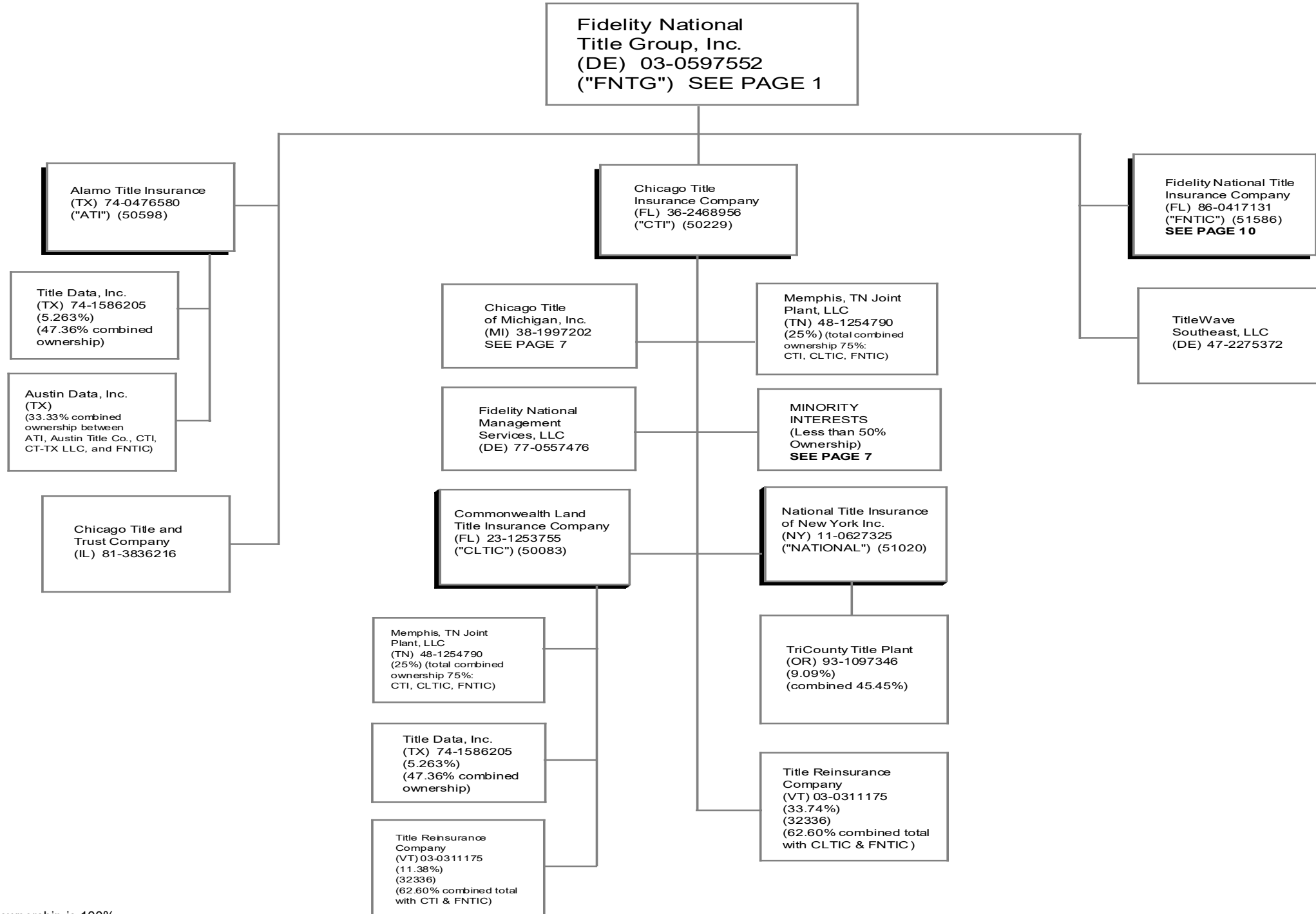
**FNTS Holdings, LLC**  
 (DE) 27-3931357  
 See Page 1  
 Continued on Page 6



52.2

Unless otherwise noted, all ownership is 100%.

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**

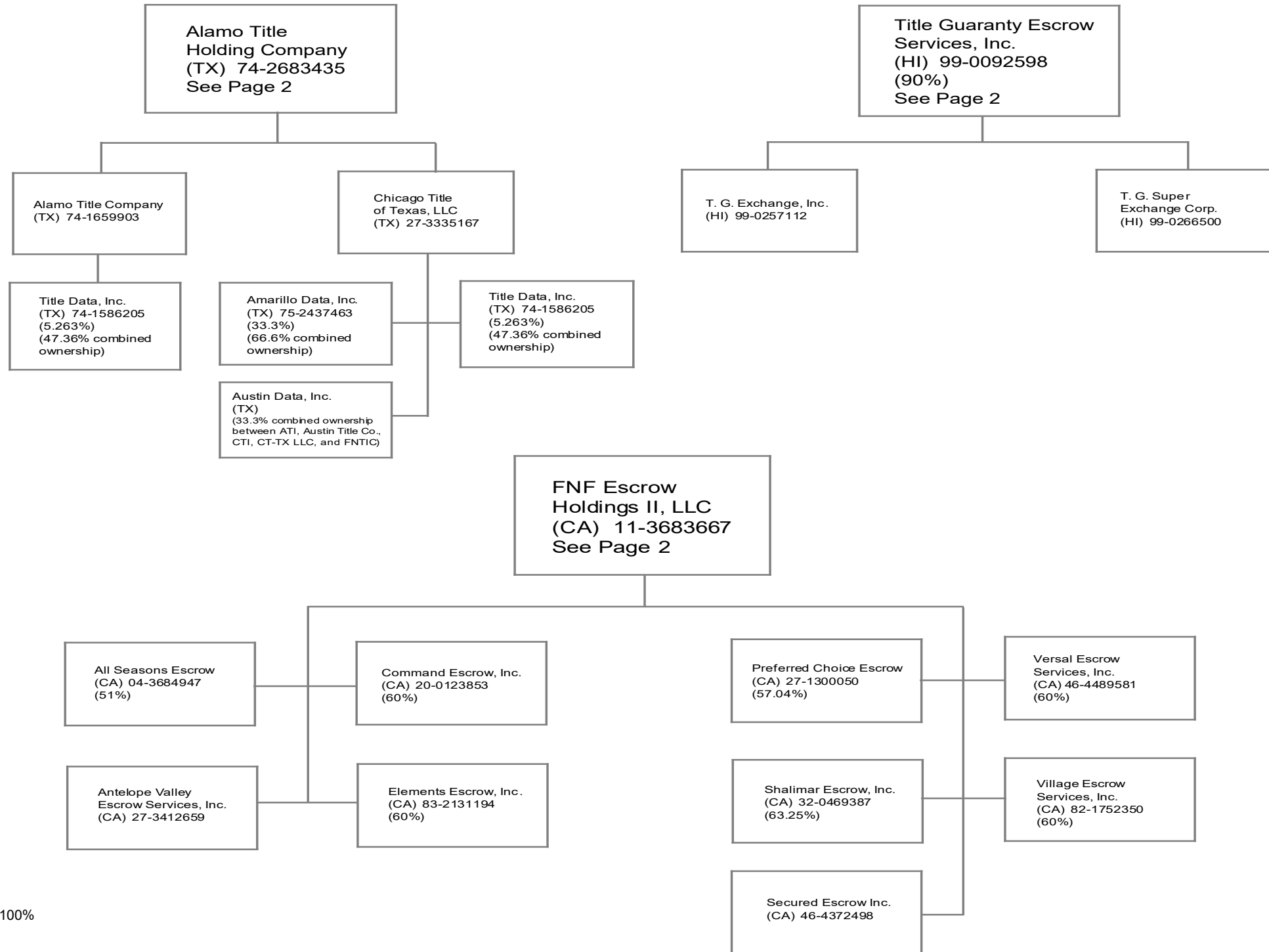


52.3

Unless otherwise noted, all ownership is 100%.

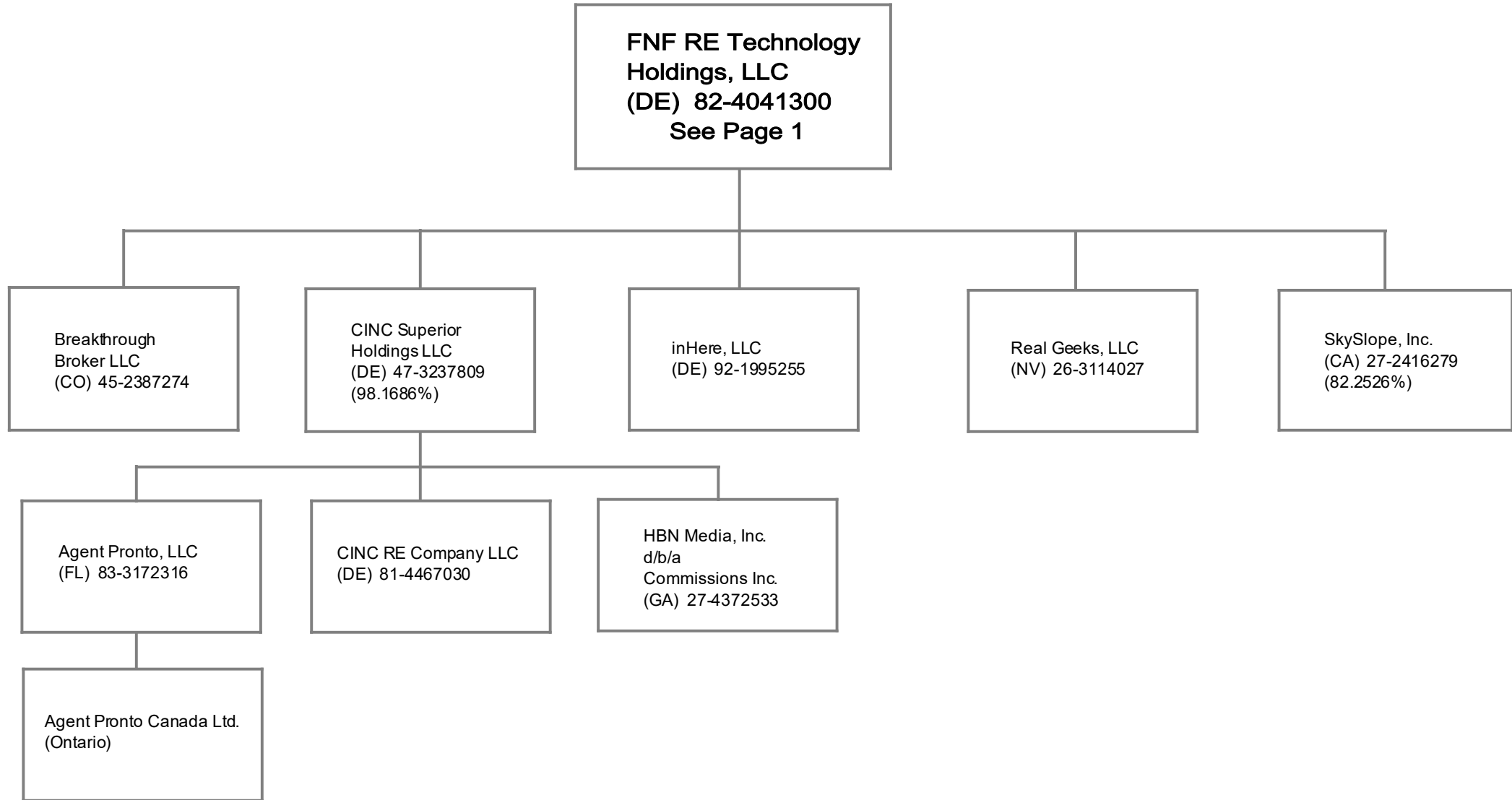
SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART



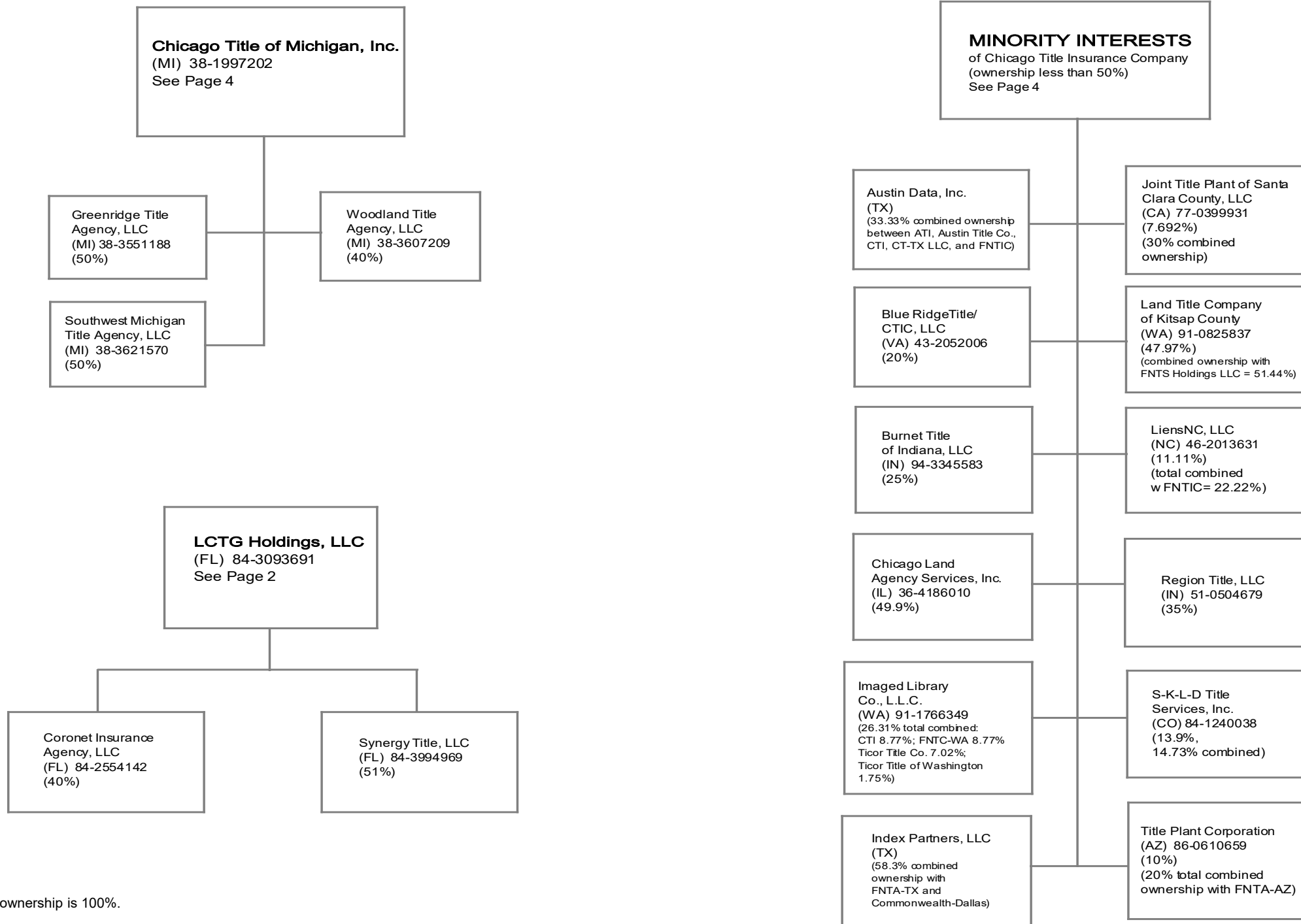
52.4

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.5

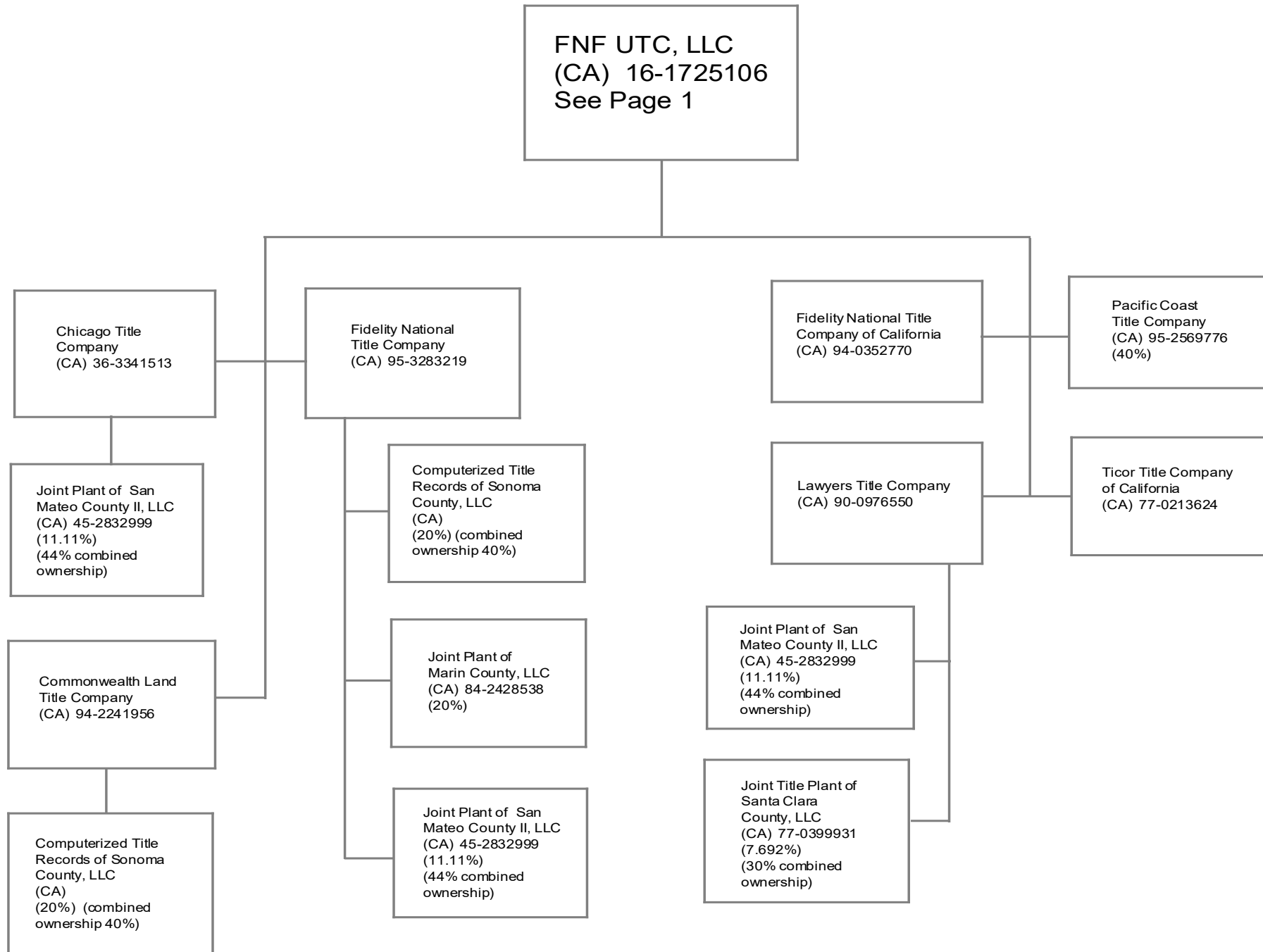
ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.6

Unless otherwise noted, all ownership is 100%.

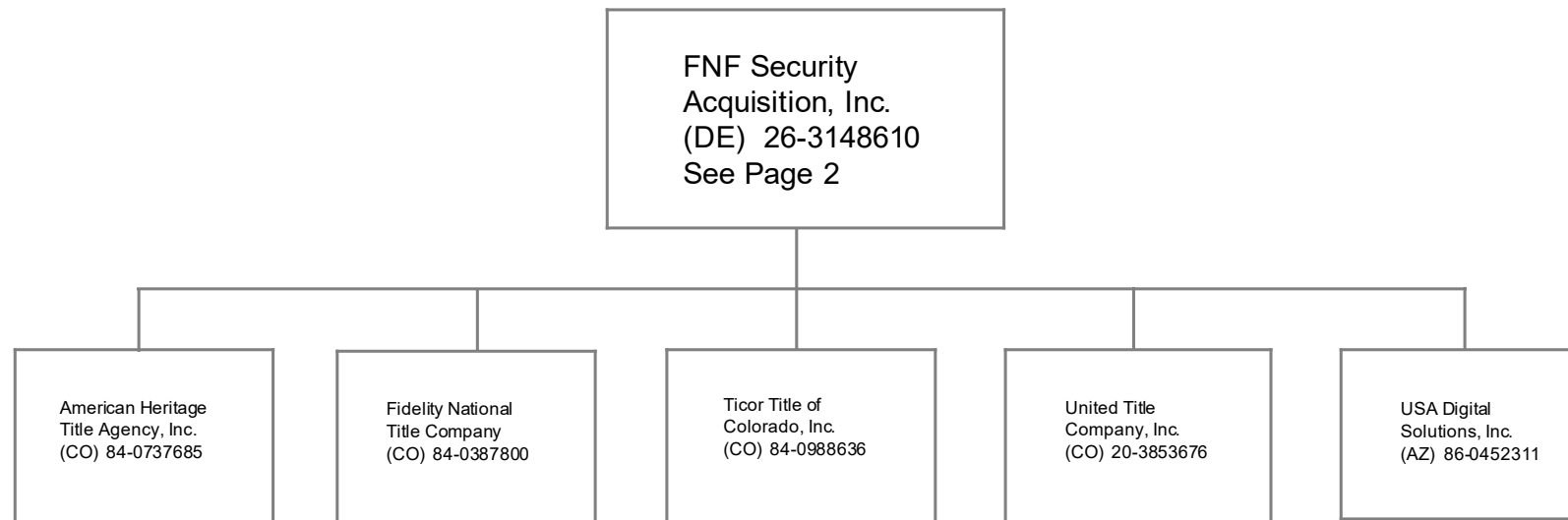
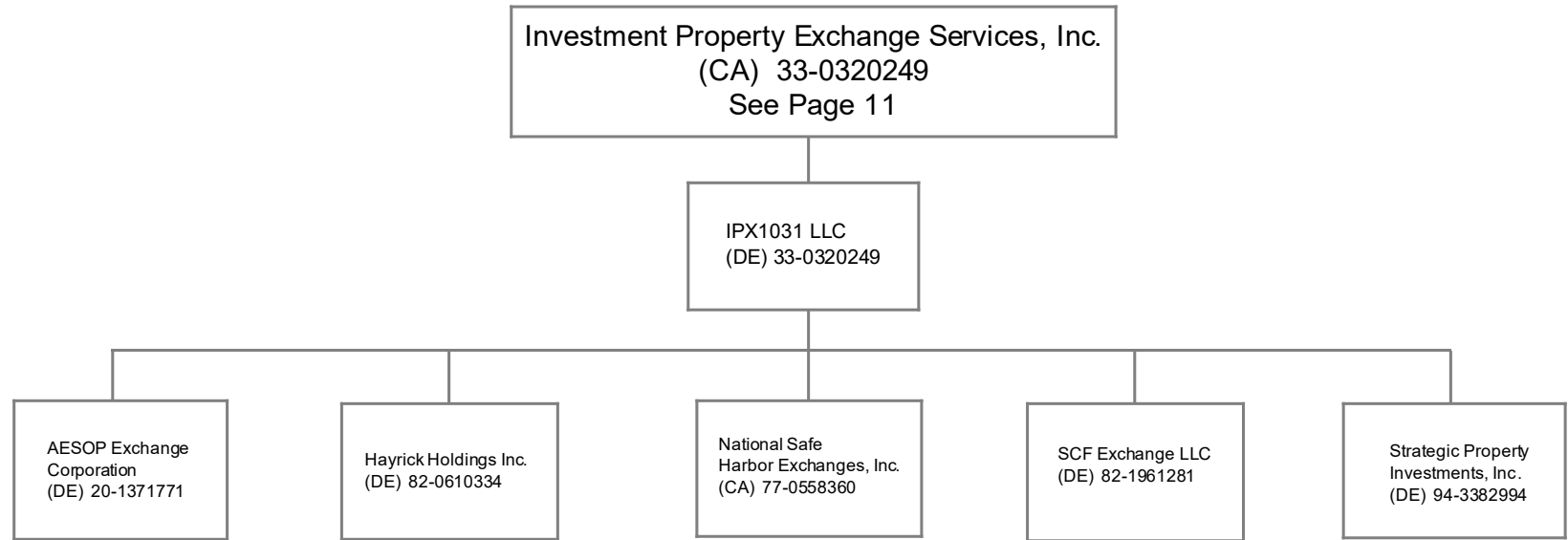
ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.7

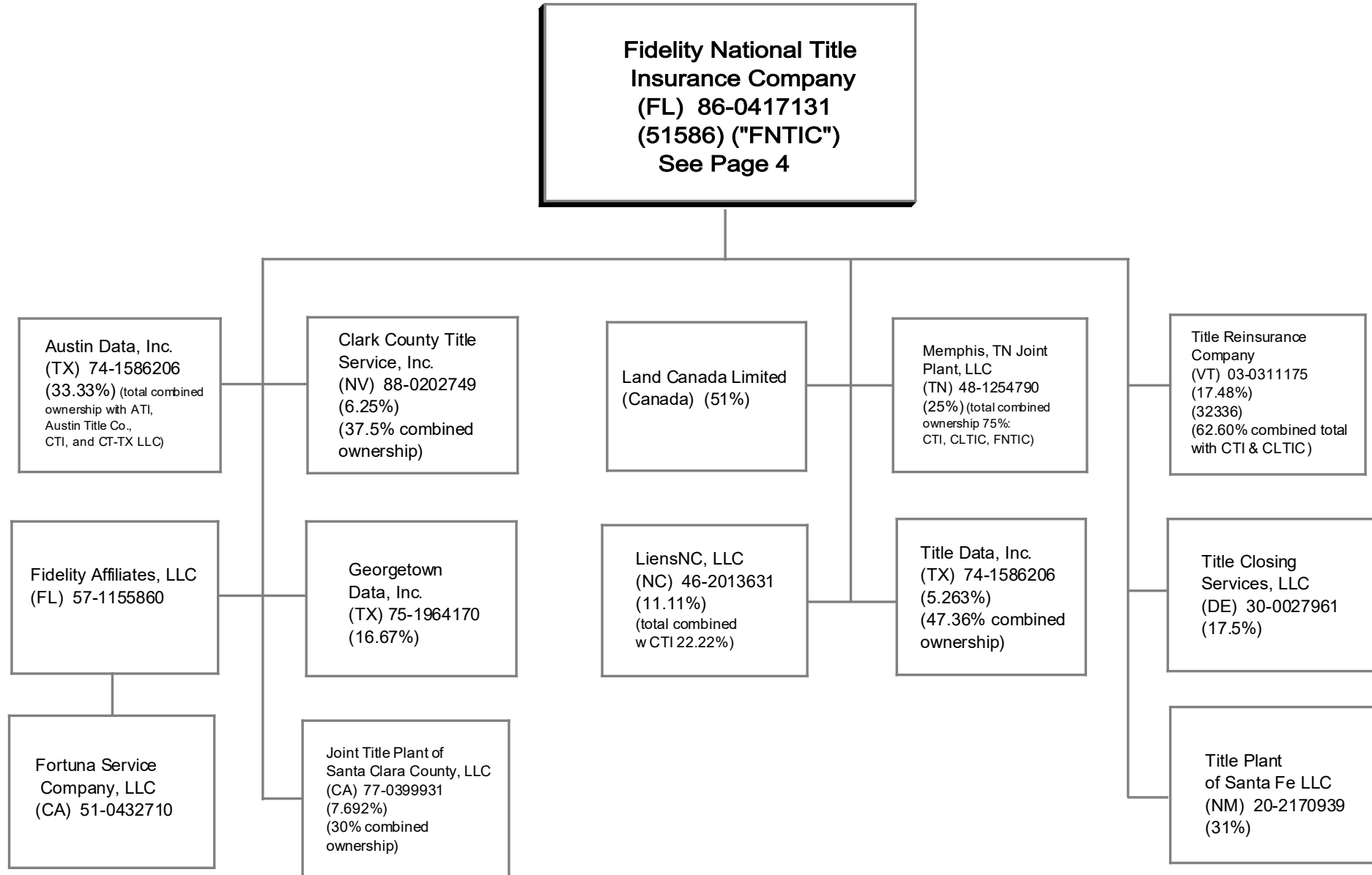
Unless otherwise noted, all ownership is 100%.

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



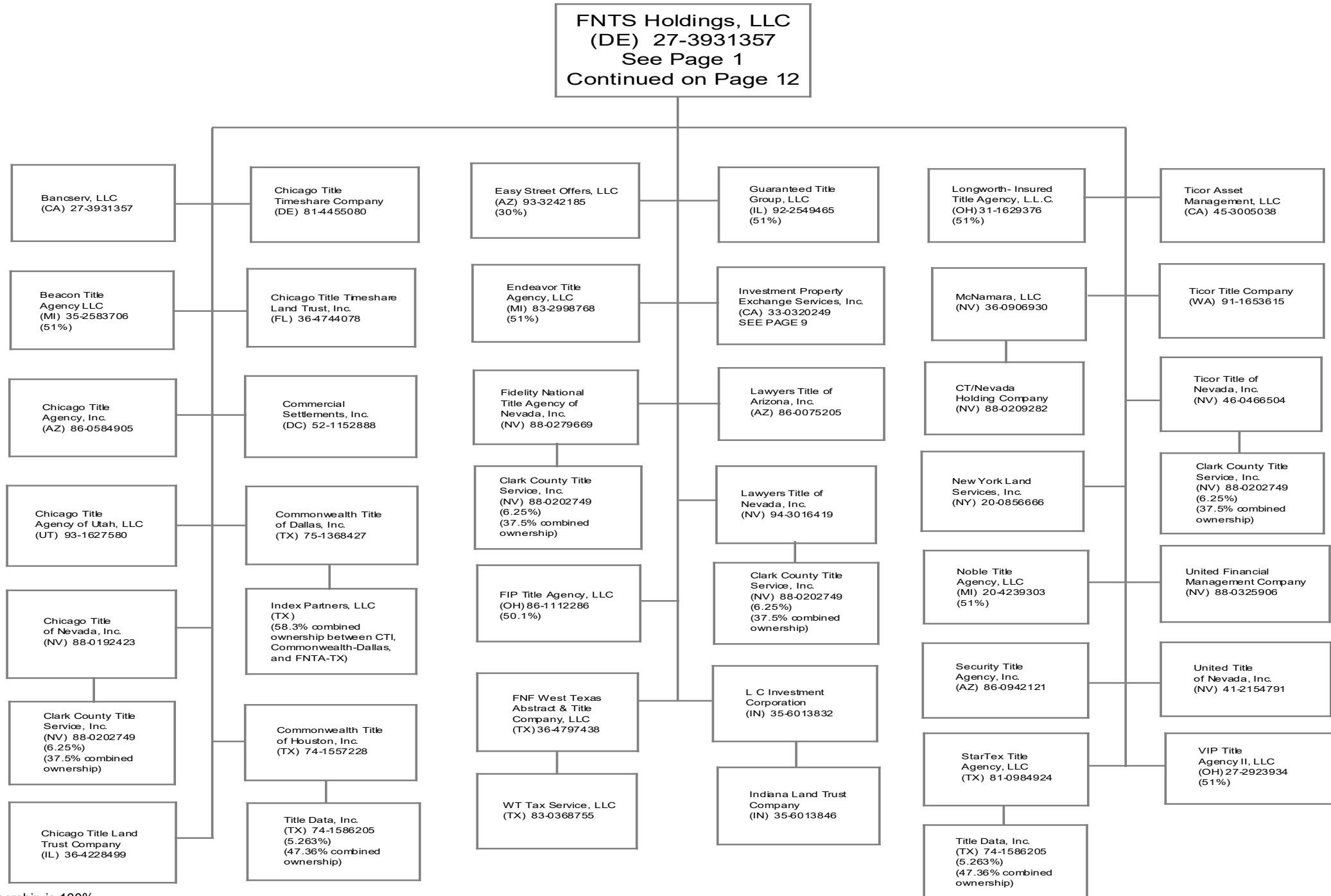
52.8

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.9

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**

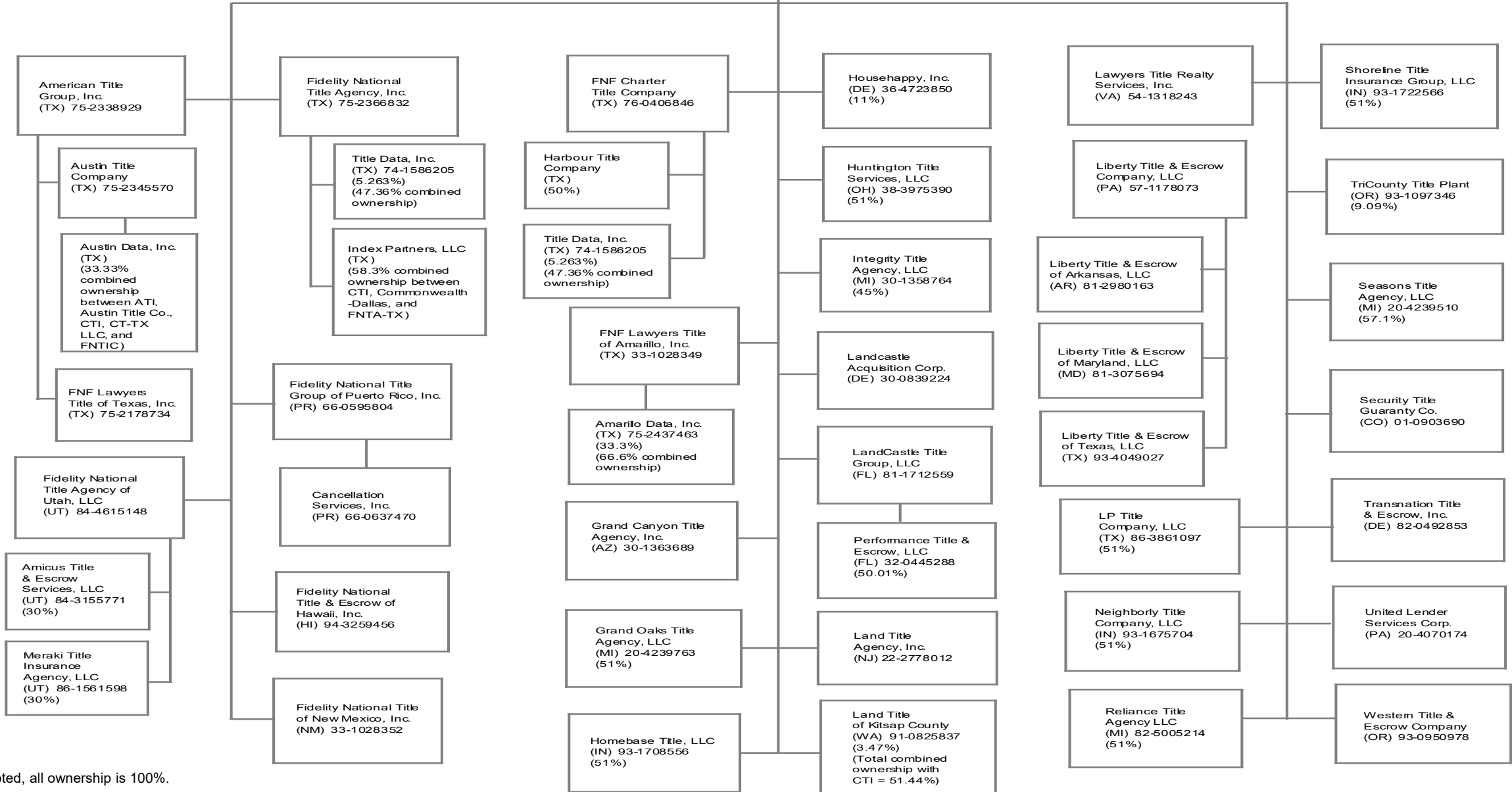


52.10

Unless otherwise noted, all ownership is 100%.

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**

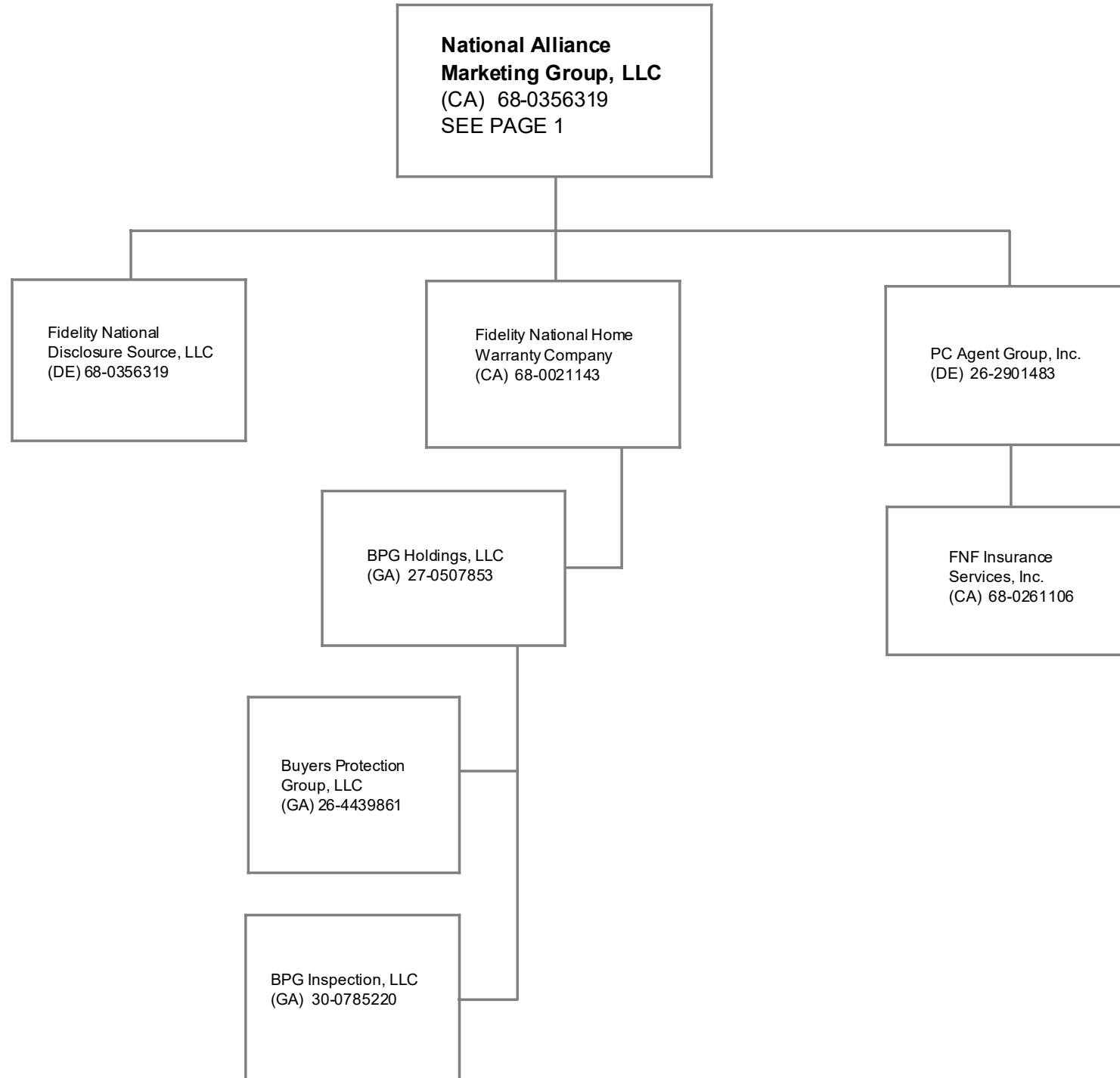
**FNTS Holdings, LLC**  
 (DE) 27-3931357  
 See Page 1  
 Continued on Page 21



52.11

Unless otherwise noted, all ownership is 100%.

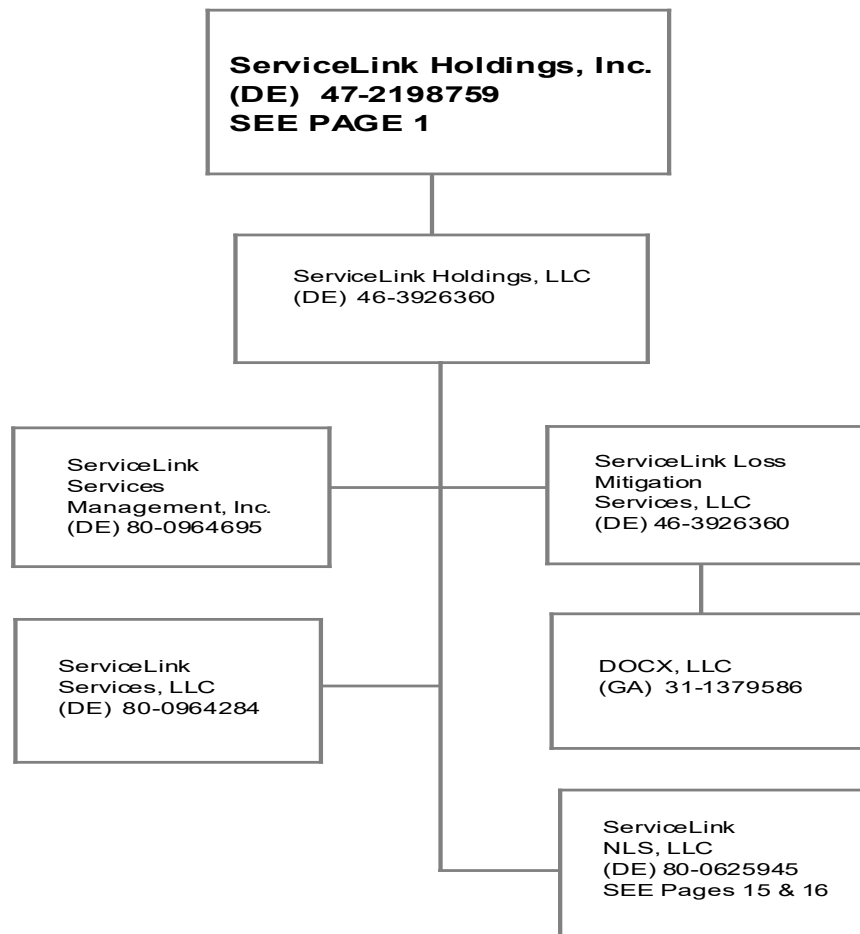
ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.12

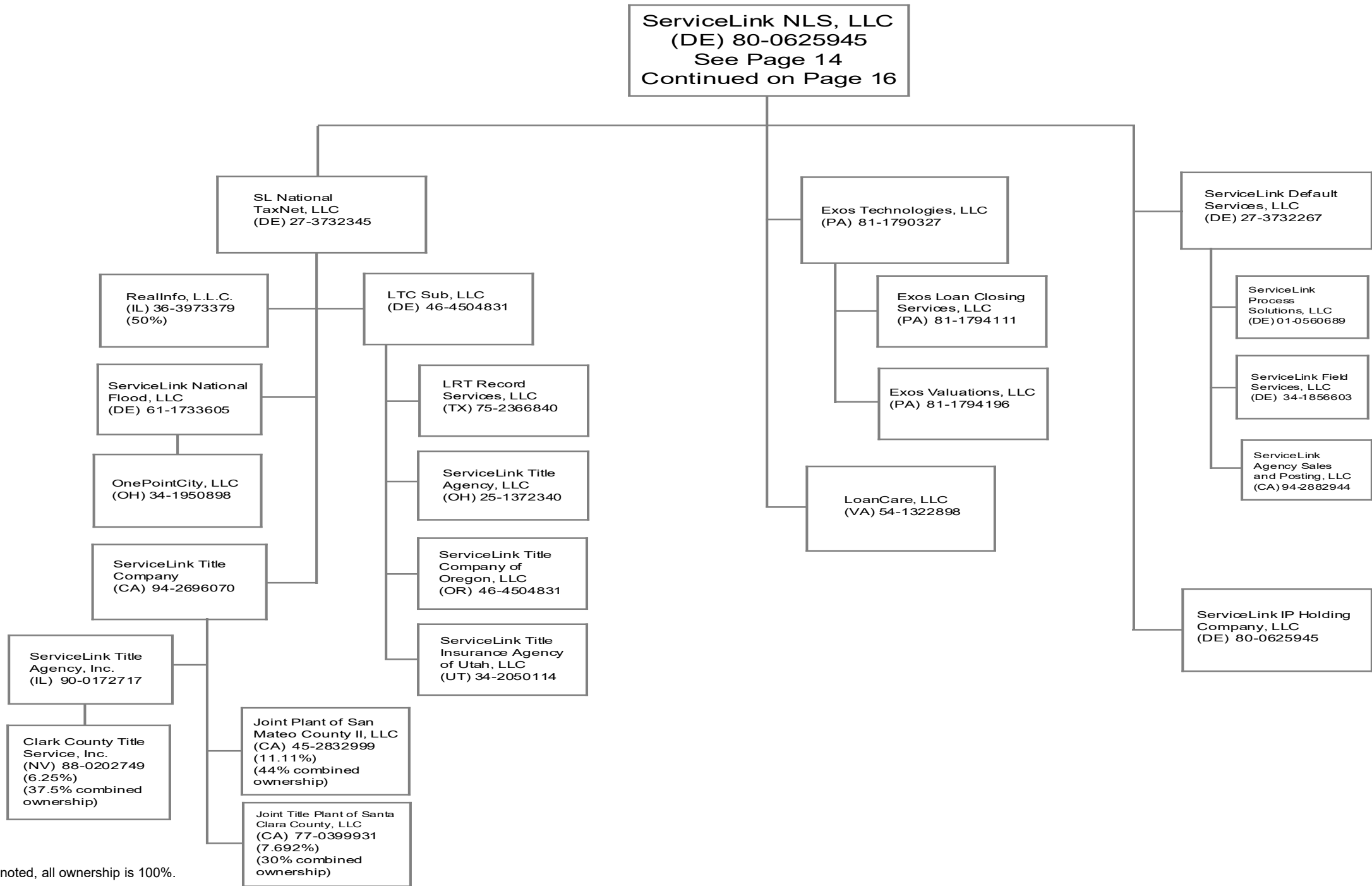
Unless otherwise noted, all ownership is 100%.

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.13

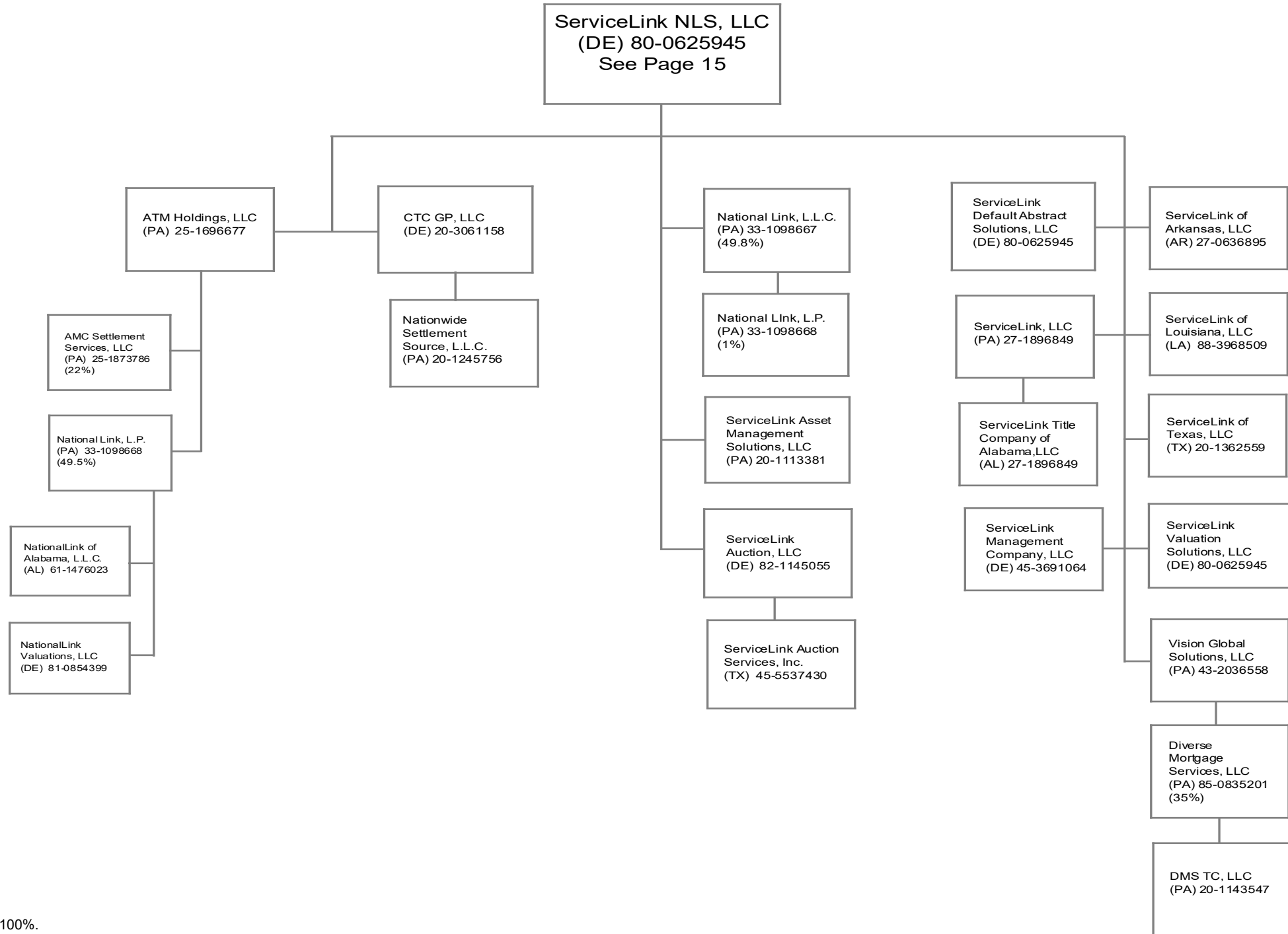
ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.14

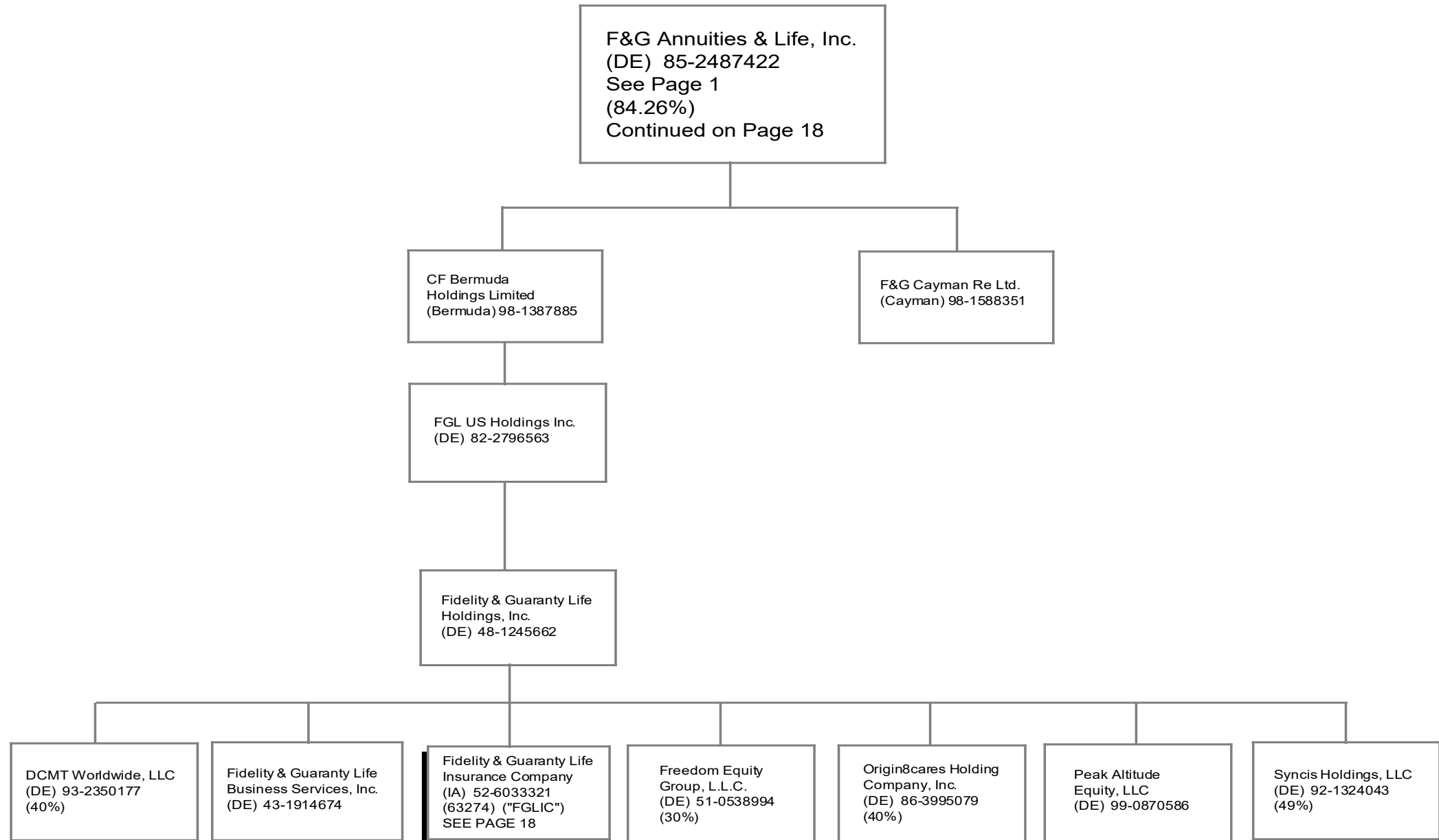
Unless otherwise noted, all ownership is 100%.

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



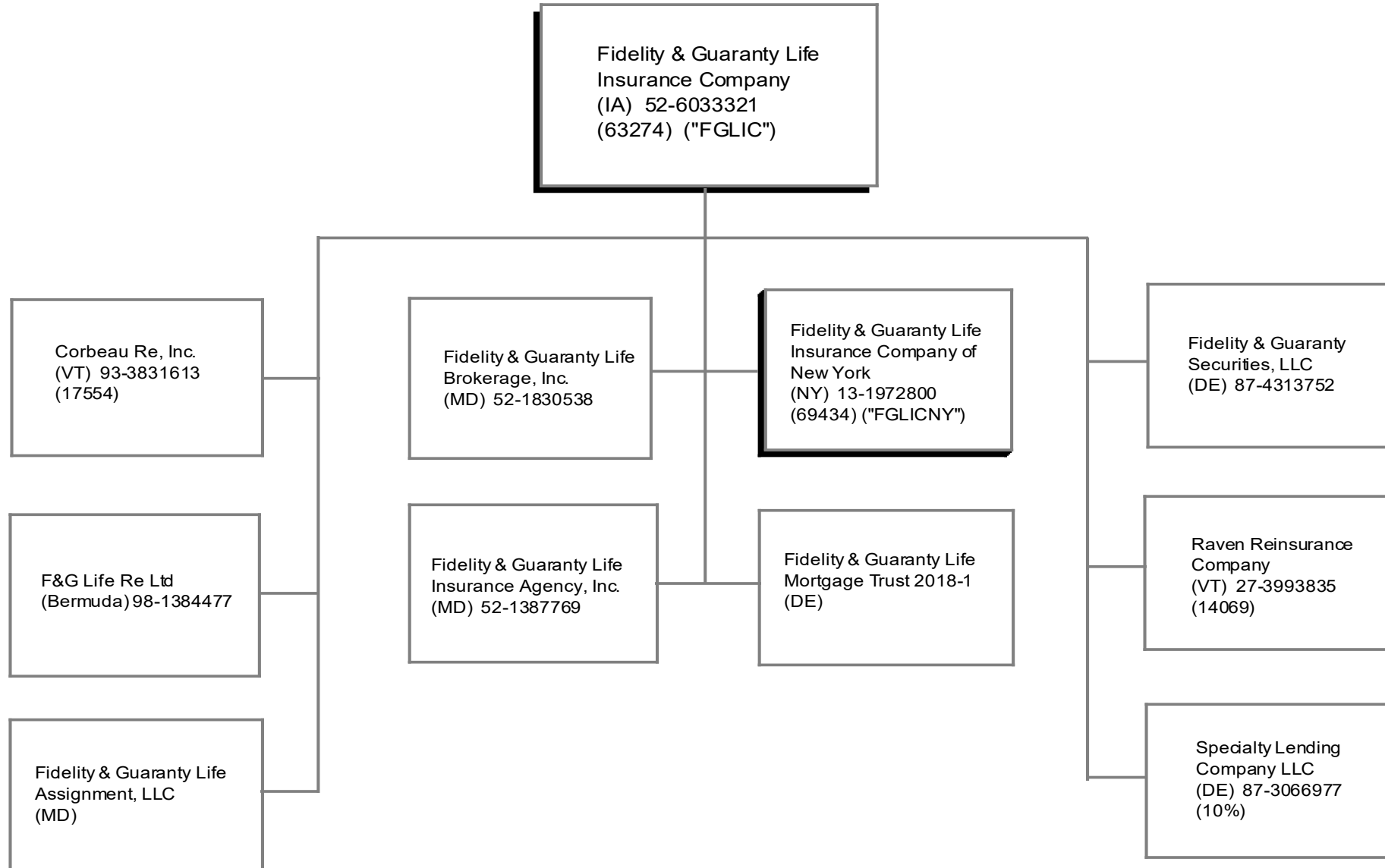
52.15

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



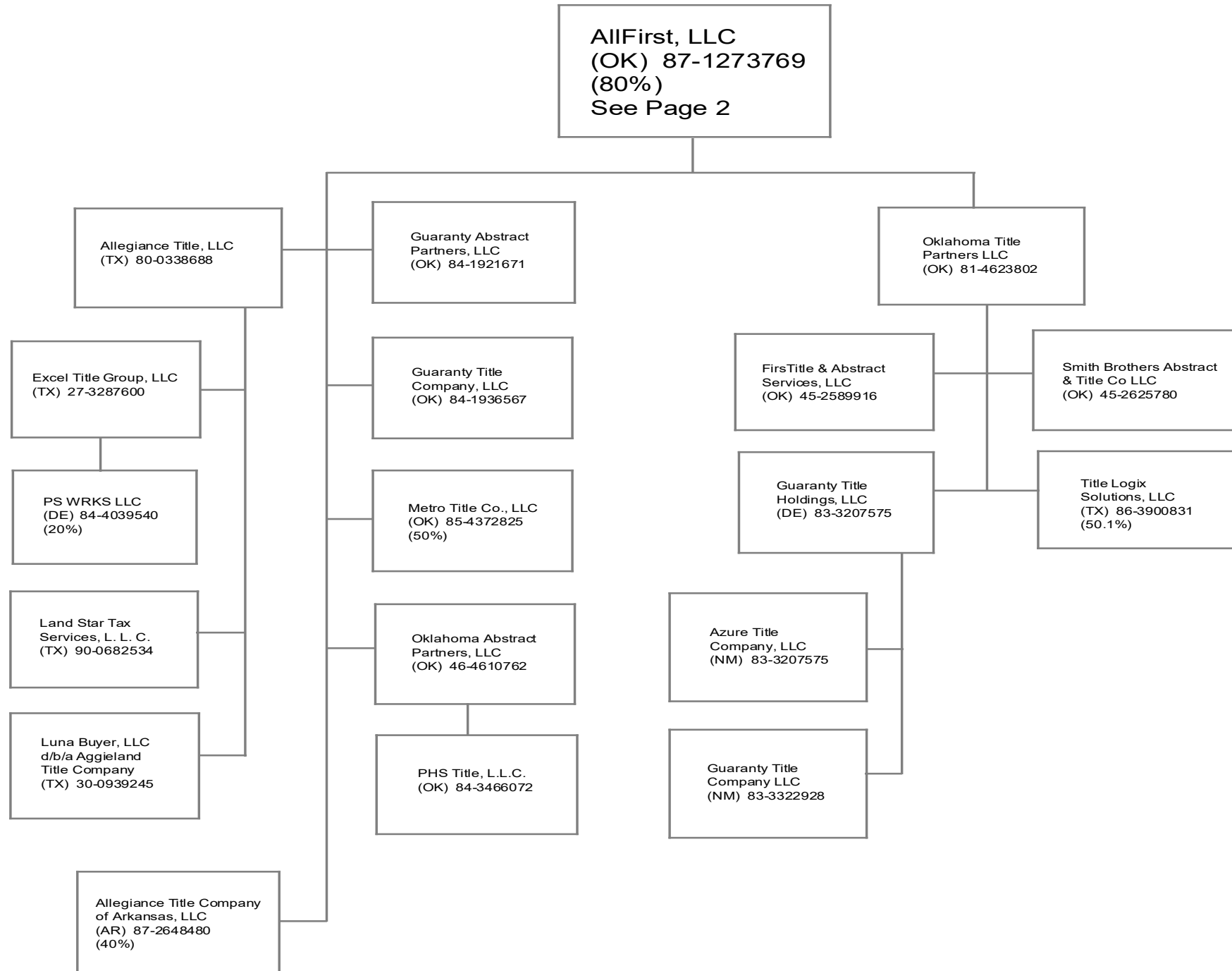
52.16

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.17

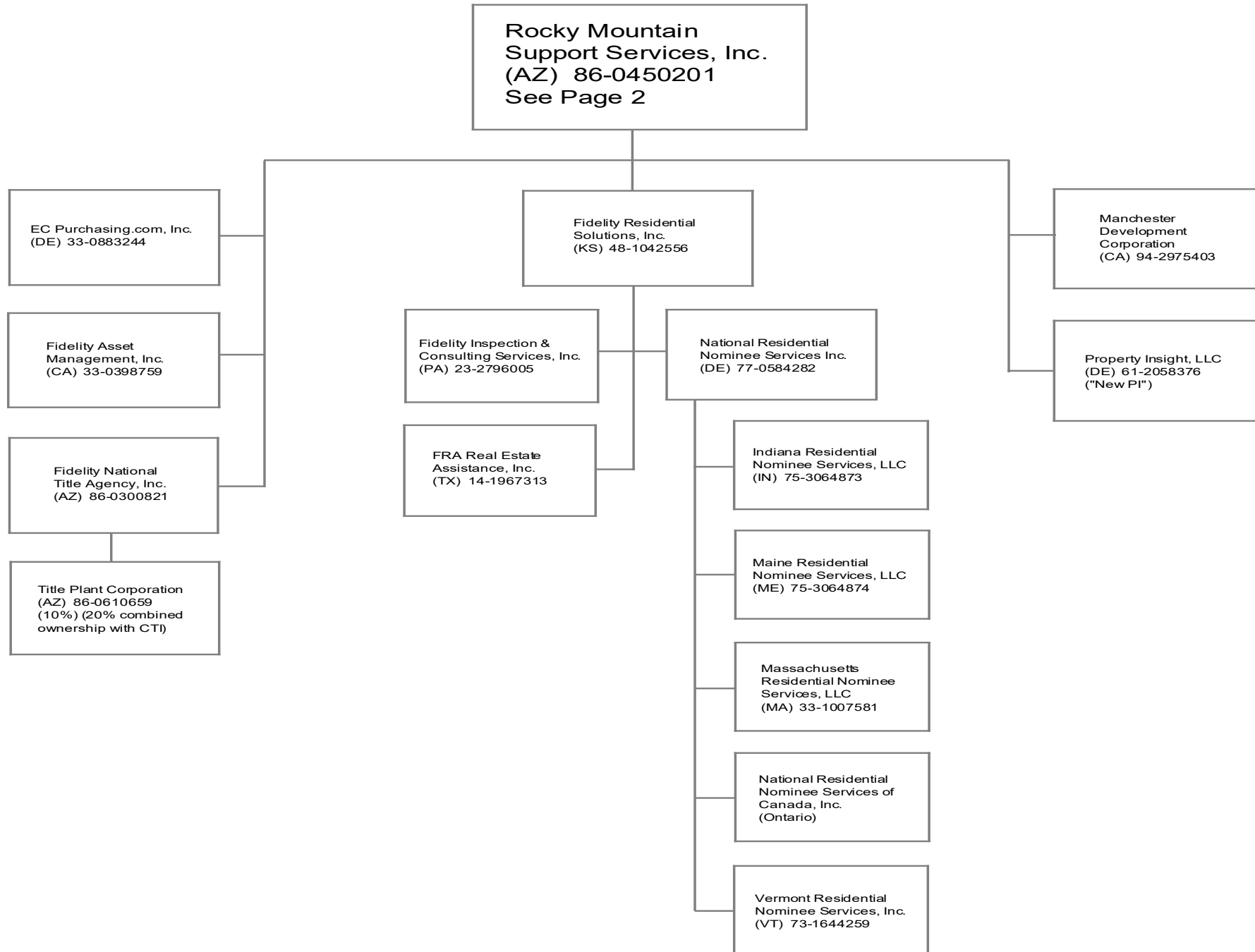
ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.18

Unless otherwise noted, all ownership is 100%.

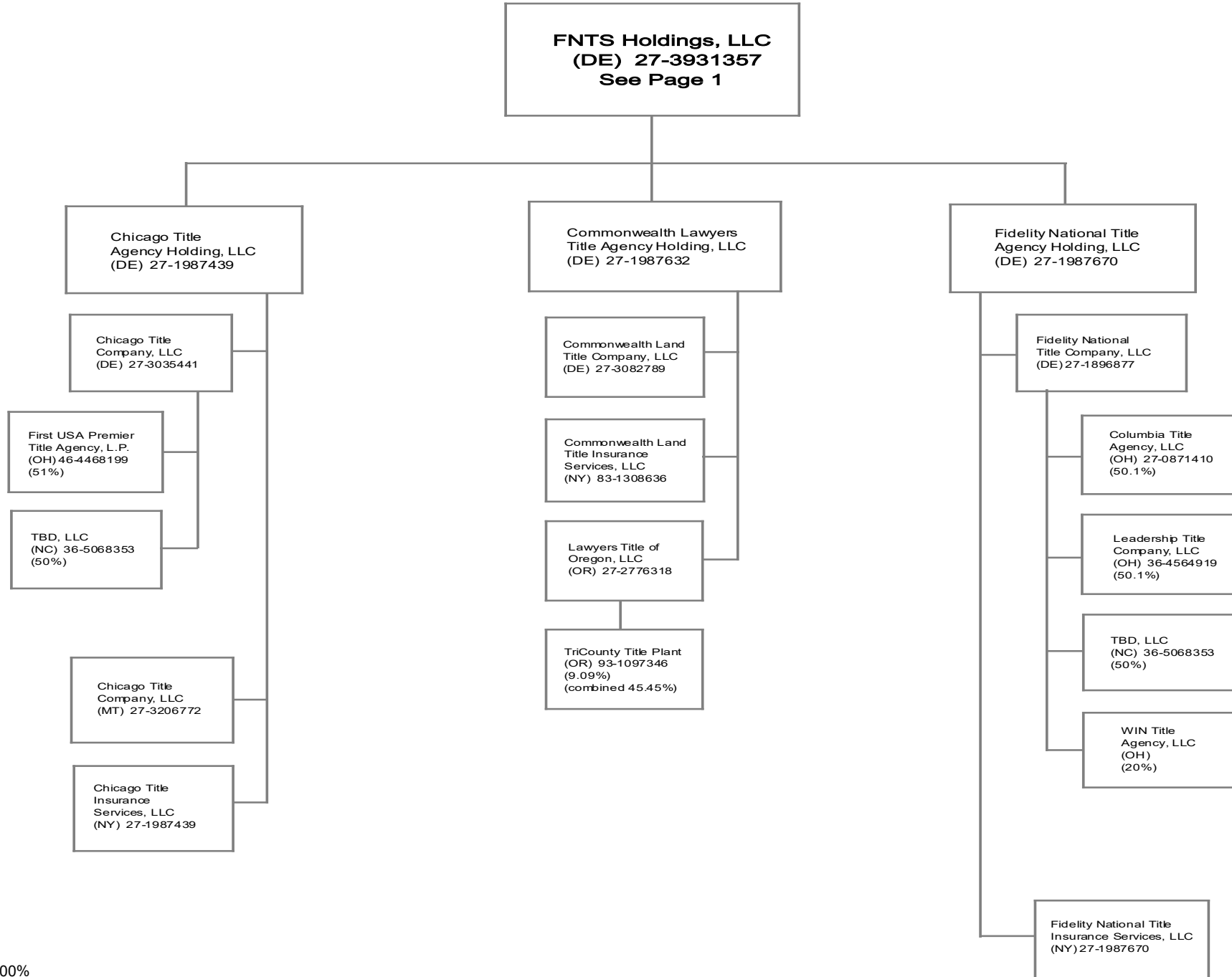
ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.19

Unless otherwise noted, all ownership is 100%.

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK  
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 – ORGANIZATIONAL CHART**



52.20

Unless otherwise noted, all ownership is 100%

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**SCHEDULE Y**  
**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Group Code	Group Name	NAIC Company Code	ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	Is an SCA Filing Required? (Yes/No)	*
.0670	Fidelity National Financial	00000	47-1630757				Achieve Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-4895076				ACT Title Agency, LLC	OH	NIA	Executive Title Agency Corp	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-0900493				Advocate Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-1371771				AESOP Exchange Corporation	DE	NIA	IPX1031, LLC	Ownership, Board	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Agent Pronto Canada Ltd	CAN	NIA	Agent Pronto, LLC	Ownership, Board	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-3172316				Agent Pronto, LLC	FL	NIA	CINC Superior Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1659903				Alamo Title Company	TX	NIA	Alamo Title Holding Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-2683435				Alamo Title Holding Company	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	50598	74-0476580				Alamo Title Insurance	TX	IA	Fidelity National Title Group, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	54-0565503				Alexander Title Agency, Incorporated	VA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	04-3684947				All Seasons Escrow	CA	NIA	FNF Escrow Holdings II, LLC	Ownership, Board, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0338688				Allegiance Title Company of Arkansas, LLC	AR	NIA	AllFirst, LLC	Ownership	0.400	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0338688				Allegiance Title, LLC	TX	NIA	AllFirst, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-1273769				AllFirst, LLC	OK	NIA	FNTS Holdings, LLC	Ownership	0.800	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-2437463				Amarillo Data, Inc	TX	NIA	Chicago Title of Texas, LLC	Ownership	0.333	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-2437463				Amarillo Data, Inc	TX	NIA	FNF Lawyers Title of Amarillo, Inc	Ownership	0.333	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	25-1873786				AMC Settlement Services, LLC	PA	NIA	ATM Holdings, Inc	Ownership	0.220	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-0737685				American Heritage Title Agency, Inc	CO	NIA	FNF Security Acquisition, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-2295751				American Title Company	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-2338929				American Title Group, Inc	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1387753				Amerititle Downtown, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
							Fidelity National Title Agency of Utah, LLC								
.0670	Fidelity National Financial	00000	84-3155771				Amicus Title & Escrow Services, LLC	UT	NIA		Ownership	0.300	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3412659				Antelope Valley Escrow Services, Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-1245735				Assurance Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership, Board	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	25-1696677				ATM Holdings, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Alamo Title Insurance	Ownership	0.067	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Chicago Title of Texas, LLC	Ownership	0.067	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Chicago Title Insurance Company	Ownership	0.067	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Fidelity National Title Insurance Company	Ownership	0.067	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Austin Title Company	Ownership	0.067	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-2345570				Austin Title Company	TX	NIA	American Title Group, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-3207575				Azure Title Company, LLC	NM	NIA	Guaranty Title Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3931357				Bancserv, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	72-0957279				Baton Rouge Title Company, Inc	LA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	35-2583706				Beacon Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-3208513				Belle Title, LLC	FL	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	63-1141249				BHC&M Ltd	VA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	43-2052006				Blue Ridge Title/CTIC, LLC	VA	NIA	Chicago Title Insurance Company	Ownership	0.200	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-0507853				BPG Holdings, LLC	GA	NIA	Fidelity National Home Warranty Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-0785220				BPG Inspection, LLC	GA	NIA	BPG Holdings, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-2387274				Breakthrough Broker, LLC	CO	NIA	FNF RE Technology Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-3345583				Burnet Title of Indiana, LLC	IN	NIA	Chicago Title Insurance Company	Ownership	0.250	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	26-4439861				Buyers Protection Group, LLC	GA	NIA	BPG Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
							Fidelity National Title Group of Puerto Rico, Inc								
.0670	Fidelity National Financial	00000	66-0637470				Cancellation Services, Inc	PR	NIA	Rico, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	98-1387885				CF Bermuda Holdings Limited	BMU	UIP	F & G Annuities & Life, Inc	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	59-2872587				Chelsea Title Company	FL	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-4186010				Chicago Land Agency Services, Inc	IL	NIA	Chicago Title Insurance Company	Ownership, Board	0.499	Fidelity National Financial, Inc	NO	

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SCHEDULE Y

PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

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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? (Yes/No)	*
.0670	Fidelity National Financial	00000	68-0261106				Chicago Lawyers Insurance Services, Inc	CA	NIA	PC Agent Group, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1987439				Chicago Title Agency Holding, LLC	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1627580				Chicago Title Agency of Utah, LLC	UT	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-0584905				Chicago Title Agency, Inc	AZ	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-3836216				Chicago Title and Trust Company	IL	IA	Fidelity National Title Group, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-3341513				Chicago Title Company	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	01-0903694				Chicago Title Company of Oregon	OR	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-0759475				Chicago Title Company of Washington	WA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3035441				Chicago Title Company, LLC	DE	NIA	Chicago Title Agency Holding, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3206772				Chicago Title Company, LLC	MT	NIA	Chicago Title Agency Holding, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	50229	36-2468956				Chicago Title Insurance Company	FL	IA	Fidelity National Title Group, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1987439				Chicago Title Insurance Services, LLC	NY	NIA	Chicago Title Agency Holding, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-4228499				Chicago Title Land Trust Company	IL	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-3569236				Chicago Title of Colorado, Inc	CO	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	38-1997202				Chicago Title of Michigan, Inc	MI	NIA	Chicago Title Insurance Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	YES	
.0670	Fidelity National Financial	00000	88-0192423				Chicago Title of Nevada, Inc	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3335167				Chicago Title of Texas, LLC	TX	NIA	Alamo Title Holding Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	73-0172170				Chicago Title Oklahoma Co.	OK	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-4455080				Chicago Title Timeshare Company	DE	NIA	FNTS Holdings, LLC	Ownership, Board	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-4744078				Chicago Title Timeshare Land Trust, Inc	FL	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-4467030				CINC RE Company, LLC	DE	NIA	CINC Superior Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	47-3237809				CINC Superior Holdings, LLC	DE	NIA	FNF RE Technology Holdings, LLC	Ownership, Management	0.982	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0202749				Clark County Title Service, Inc.	NV	NIA	Fidelity National Title Insurance Company	Ownership	0.063	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0202749				Clark County Title Service, Inc.	NV	NIA	Chicago Title of Nevada, Inc	Ownership	0.063	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0202749				Clark County Title Service, Inc.	NV	NIA	Fidelity National Title Agency of Nevada, Inc	Ownership	0.063	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0202749				Clark County Title Service, Inc.	NV	NIA	ServiceLink Title Agency, Inc	Ownership	0.063	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0202749				Clark County Title Service, Inc.	NV	NIA	Lawyers Title of Nevada, Inc	Ownership	0.063	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0202749				Clark County Title Service, Inc.	NV	NIA	Ticor Title of Nevada, Inc	Ownership	0.063	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-0871410				Columbia Title Agency, LLC	OH	NIA	Fidelity National Title Company, LLC	Ownership	0.501	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-0123853				Command Escrow, Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership, Board, Management	0.600	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Commerce Velocity India Pvt Ltd	IND	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-2450326				Commercial Partners Title, LLC	MN	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-1152888				Commercial Settlements, Inc	DC	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2241956				Commonwealth Land Title Company	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-2720801				Commonwealth Land Title Company of Colorado, LLC	CO	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3082789				Commonwealth Land Title Company, LLC	DE	NIA	Commonwealth Lawyers Title Agency Holding, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	50083	23-1253755				Commonwealth Land Title Insurance Company	FL	IA	Chicago Title Insurance Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1987632				Commonwealth Land Title Insurance Services, LLC	NY	NIA	Commonwealth Lawyers Title Agency Holding, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1987632				Commonwealth Lawyers Title Agency Holding, LLC	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	16-1672095				Commonwealth Title Company	WA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-1368427				Commonwealth Title of Dallas, Inc	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1557228				Commonwealth Title of Houston, Inc	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Computerized Title Records of Sonoma County, LLC	CA	NIA	Commonwealth Land Title Company	Ownership	0.200	Fidelity National Financial, Inc	NO	

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.0670	Fidelity National Financial	00000					Computerized Title Records of Sonoma County, LLC	CA	NIA	Fidelity National Title Company	Ownership	0.200	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-0900563				Copper Title Agency, LLC	MI	NIA	FNTS Holdings, LLC Fidelity & Guaranty Life Insurance Company	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	17554	93-3831613				Corbeau Re, Inc.	VT	IA		Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-0900632				Cornerstone Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-2554142				Coronet Insurance Agency, LLC	FL	NIA	LCTG Holdings, LLC	Ownership	0.400	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0209282				CT/Nevada Holding Company	NV	NIA	McNamara, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-3061158				CTC GP, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3035441				Dane County Title Company, LLC	WI	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-2350177				DCMT Worldwide, LLC	DE	NIA	Fidelity & Guaranty Life Holdings, Inc	Ownership	0.400	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-3355792				Digital Closing Services, Inc	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-0835201				Diverse Mortgage Services, LLC	PA	NIA	Vision Global Solutions, LLC	Ownership	0.350	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-1143547				DMS TC, LLC	PA	NIA	Diverse Mortgage Services, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	31-1379586				DOCX, LLC	GA	NIA	ServiceLink Loss Mitigation Services, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-3242185				Easy Street Offers, LLC	AZ	NIA	FNTS Holdings, LLC	Ownership	0.300	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-0883244				EC Purchasing.com, Inc	DE	NIA	Rocky Mountain Support Services, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-2131194				Elements Escrow, Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership, Management	0.600	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-2998768				Endeavor Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-4713087				Endeavor Title Kansas City, LLC	MO	NIA	FNTS Holdings, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-4813219				Enterprise Pennsylvania, LLC	PA	NIA	FNTS Holdings, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-3901784				Epique Title Company, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-2200906				Escrow Experts, Inc	CA	NIA	FNF Escrow Holdings, LLC	Ownership, Board, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3287600				Excel Title Group, LLC	TX	NIA	Allegiance Title, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	34-1314903				Executive Title Agency Corp	OH	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-3924283				Exemplary Title, LLC	OH	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1794111				Exos Loan Closing Services, LLC	PA	NIA	Exos Technologies, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1790327				Exos Technologies, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1794196				Exos Valuations, LLC	PA	NIA	Exos Technologies, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-2487422				F&G Annuities & Life, Inc	DE	UIP	Fidelity National Financial, Inc	Ownership	0.843	Fidelity National Financial, Inc	YES	
.0670	Fidelity National Financial	00000	98-1588351				F&G Cayman Re Ltd	CYM	IA	F & G Annuities & Life, Inc Fidelity & Guaranty Life Insurance Company	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	98-1384477				F&G Life Re Ltd	BMU	IA		Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-2796563				FGL US Holdings, Inc	DE	UIP	CF Bermuda Holdings Limited Fidelity & Guaranty Life Insurance Company	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Fidelity & Guaranty Life Assignment, LLC	MD	NIA	Fidelity & Guaranty Life Insurance Company	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-1830538				Fidelity & Guaranty Life Brokerage, Inc	MD	NIA	Fidelity & Guaranty Life Insurance Company	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	43-1914674				Fidelity & Guaranty Life Business Services, Inc	DE	NIA	Fidelity & Guaranty Life Holdings, Inc	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	48-1245662				Fidelity & Guaranty Life Holdings, Inc	DE	UIP	FGL US Holdings, Inc	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-1387769				Fidelity & Guaranty Life Insurance Agency, Inc	MD	NIA	Fidelity & Guaranty Life Insurance Company	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	63274	52-6033321				Fidelity & Guaranty Life Insurance Company	IA	UDP	Fidelity & Guaranty Life Holdings, Inc Fidelity & Guaranty Life Insurance Company	Ownership, Board	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	69434	13-1972800				Fidelity & Guaranty Life Insurance Company of New York	NY	RE	Fidelity & Guaranty Life Insurance Company	Ownership, Board	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Fidelity & Guaranty Life Mortgage Trust 2018-1	DE	NIA	Fidelity & Guaranty Life Insurance Company	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-4313752				Fidelity & Guaranty Securities, LLC	DE	NIA	Fidelity & Guaranty Life Insurance Company	Ownership	1.000	Fidelity National Financial, Inc	NO	

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**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? (Yes/No)	*
.0670	Fidelity National Financial	00000	57-1155860				Fidelity Affiliates, LLC	..FL.....	..NIA.....	Fidelity National Title Insurance Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	33-0398759				Fidelity Asset Management, Inc	..CA.....	..NIA.....	Rocky Mountain Support Services, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	23-2796005				Fidelity Inspection & Consulting Services, Inc	..PA.....	..NIA.....	Fidelity Residential Solutions, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	27-0636972				Fidelity National Agency Solutions of Arkansas, LLC	..AR.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	85-4342541				Fidelity National Agency Solutions of Louisiana, LLC	..LA.....	..NIA.....	Fidelity National Agency Solutions, LLC	Ownership	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	32-0454035				Fidelity National Agency Solutions, LLC	..IA.....	..NIA.....	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	68-0356319				Fidelity National Disclosure Source, LLC	..DE.....	..NIA.....	National Alliance Marketing Group, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	16-1725106		0001331875	NVSE	Fidelity National Financial, Inc	..DE.....	..UIP.....					..YES.....	
.0670	Fidelity National Financial	00000	68-0021143				Fidelity National Home Warranty Company	..CA.....	..IA.....	National Alliance Marketing Group, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	77-0557476				Fidelity National Management Services, LLC	..DE.....	..NIA.....	Chicago Title Insurance Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	64-0965851				Fidelity National Services, Inc	..DE.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	94-3259456				Fidelity National Title & Escrow of Hawaii, Inc	..HI.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	27-1987670				Fidelity National Title Agency Holding, LLC	..DE.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	88-0279669				Fidelity National Title Agency of Nevada, Inc	..NV.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	84-4615148				Fidelity National Title Agency of Utah, LLC	..UT.....	..NIA.....	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	86-0300821				Fidelity National Title Agency, Inc	..AZ.....	..NIA.....	Rocky Mountain Support Services, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	75-2366832				Fidelity National Title Agency, Inc	..TX.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	95-3283219				Fidelity National Title Company	..CA.....	..NIA.....	FNF UTC, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	84-0387800				Fidelity National Title Company	..CO.....	..NIA.....	FNF Security Acquisition, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	94-0352770				Fidelity National Title Company of California	..CA.....	..NIA.....	FNF UTC, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	26-2792487				Fidelity National Title Company of Montana, LLC	..MT.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	93-0637793				Fidelity National Title Company of Oregon	..OR.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	91-1093125				Fidelity National Title Company of Washington, Inc	..WA.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	27-1896877				Fidelity National Title Agency Holding, LLC	..DE.....	..NIA.....	Fidelity National Title Agency Holding, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	66-0595804				Fidelity National Title Company, LLC	..PR.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	03-0597552				Fidelity National Title Group of Puerto Rico, Inc	..DE.....	..UDP.....	FNTG Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	51586	86-0417131				Fidelity National Title Group, Inc	..FL.....	..IA.....	Fidelity National Title Group, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	27-1987670				Fidelity National Title Insurance Company	..NY.....	..NIA.....	Fidelity National Title Agency Holding, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	59-3137263				Fidelity National Title Insurance Services, LLC	..FL.....	..NIA.....	Fidelity National Title of Florida, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	33-1028352				Fidelity National Title of New Mexico, Inc	..NM.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	48-1042556				Fidelity Residential Solutions, Inc	..KS.....	..NIA.....	Rocky Mountain Support Services, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	86-1112286				FIP Title Agency, LLC	..OH.....	..NIA.....	FNTS Holdings, LLC	Ownership	0.501	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	94-3408001				First National Financial Title Services of Alabama, Inc	..AL.....	..NIA.....	First Title, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	45-3267255				First National Financial Title Services, LLC	..MS.....	..NIA.....	First Title, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	20-4239394				First Reliant Title Agency, LLC	..MI.....	..NIA.....	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	85-4310077				First Title of Louisiana, LLC	..LA.....	..NIA.....	First Title, LLC	Ownership	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	45-3267255				First Title, LLC	..TN.....	..NIA.....	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	..NO.....	
.0670	Fidelity National Financial	00000	46-4468199				First USA Premier Title Agency, LP	..OH.....	..NIA.....	Chicago Title Company, LLC	Ownership	0.510	Fidelity National Financial, Inc	..NO.....	

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Group Code	Group Name	NAIC Company Code	ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	Is an SCA Filing Required? (Yes/No)	*
.0670	Fidelity National Financial	00000	45-2589916				FirstTitle & Abstract Services, LLC	OK	NIA	Oklahoma Title Partners LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-2282902				Florida Closing Company, LLC	FL	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-3401408				FNF Canada Company	CAN	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	76-0406846				FNF Charter Title Company	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	11-3683667				FNF Escrow Holdings II, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3931357				FNF Escrow Holdings, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					FNF India Private Limited	IND	NIA	FNF International Mauritius	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					FNF India Private Limited	IND	NIA	FNF International Holdings, Inc	Ownership, Board, Management	0.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	01-0560707				FNF Intellectual Property Holdings, Inc	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	59-3810212				FNF International Holdings, Inc	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					FNF International Mauritius	MUS	NIA	FNF International Holdings, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1028349				FNF Lawyers Title of Amarillo, Inc	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-2178734				FNF Lawyers Title of Texas, Inc	TX	NIA	American Title Group, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-4041300				FNF RE Technology Holdings, LLC	DE	NIA	Fidelity National Financial, Inc	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	26-3148610				FNF Security Acquisition, Inc	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	65-1303694				FNF Title International Holding Company	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	16-1725106				FNF UTC, LLC	CA	NIA	Fidelity National Financial, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
							FNF West Texas Abstract & Title Company, LLC	TX	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-4797438												
.0670	Fidelity National Financial	00000	45-3516836				FMS Management Services, Inc	DE	NIA	FNTG Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3931290				FNTG Holdings, LLC	DE	UIP	Fidelity National Financial, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	06-1675168				FNTG National Record Centers, Inc	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3931357				FNTS Holdings, LLC	DE	NIA	FNTG Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	51-0432710				Fortuna Service Company, LLC	CA	NIA	Fidelity Affiliates, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	14-1967313				FRA Real Estate Assistance, Inc	TX	NIA	Fidelity Residential Solutions, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	51-0538994				Freedom Equity Group, LLC	DE	NIA	Fidelity & Guaranty Life Holdings, Inc	Ownership	0.300	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-1964170				Georgetown Data, Inc	TX	NIA	Fidelity National Title Insurance Company	Ownership	0.167	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-1363689				Grand Canyon Title Agency, Inc	AZ	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4239763				Grand Oaks Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	38-3551188				Greenridge Title Agency, LLC	MI	NIA	Chicago Title of Michigan, Inc	Ownership	0.500	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-2549465				Guaranteed Title Group, LLC	IL	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-1921671				Guaranty Abstract Partners, LLC	OK	NIA	AllFirst, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-3322928				Guaranty Title Company LLC	NM	NIA	Guaranty Title Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-1936567				Guaranty Title Company, LLC	OK	NIA	AllFirst, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-3207575				Guaranty Title Holdings, LLC	DE	NIA	Oklahoma Title Partners LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	76-0057681				Harbour Title Company	TX	NIA	FNF Charter Title Company	Ownership	0.500	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	58-2358287				Hawaii Resort Escrow, Inc	HI	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-0610334				Hayrick Holdings, Inc	DE	NIA	IPX1031, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-4372533				HBN Media, Inc d/b/a Commissions, Inc	GA	NIA	CINC Superior Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-1471317				Home Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.450	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1708556				Homebase Title, LLC	IN	NIA	FNTS Holdings, LLC	Ownership, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-4723850				Househappy, Inc	DE	NIA	FNTS Holdings, LLC	Ownership	0.110	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	38-3975390				Huntington Title Services, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-1766349				Imaged Library Company, LLC	WA	NIA	Chicago Title Insurance Company	Ownership	0.088	Fidelity National Financial, Inc	NO	
										Fidelity National Title Company of Washington	Ownership	0.088	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-1766349				Imaged Library Company, LLC	WA	NIA	Ticor Title Company	Ownership	0.070	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-1766349				Imaged Library Company, LLC	WA	NIA	Ticor Title of Washington, Inc	Ownership	0.018	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Index Partners, LLC	TX	NIA	Chicago Title Insurance Company	Ownership	0.194	Fidelity National Financial, Inc	NO	

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE Y

PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

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.0670	Fidelity National Financial	00000					Index Partners, LLC	TX	NIA	Commonwealth Title of Dallas, Inc	Ownership	0.194	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Index Partners, LLC	TX	NIA	Fidelity National Title Agency, Inc	Ownership	0.194	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	35-6013846				Indiana Land Trust Company	IN	NIA	LC Investment Corporation	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-3064873				Indiana Residential Nominee Services, LLC	IN	NIA	National Residential Nominee Services, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-1995255				inHere, LLC	DE	NIA	FNF RE Technology Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-1358764				Integrity Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.450	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-0320249				Investment Property Exchange Services, Inc	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-0320249				IPX1031, LLC	DE	NIA	Investment Property Exchange Services, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-8317845				J Rockcliff, Inc	CA	NIA	Fidelity National Financial, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-2428538				Joint Plant of Marin County, LLC	CA	NIA	Fidelity National Title Company	Ownership	0.200	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-2832999				Joint Plant of San Mateo County II, LLC	CA	NIA	Fidelity National Title Company	Ownership	0.111	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-2832999				Joint Plant of San Mateo County II, LLC	CA	NIA	Lawyers Title Company	Ownership	0.111	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-2832999				Joint Plant of San Mateo County II, LLC	CA	NIA	Chicago Title Company	Ownership, Management	0.111	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-2832999				Joint Plant of San Mateo County II, LLC	CA	NIA	ServiceLink Title Company	Ownership	0.111	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	77-0399931				Joint Title Plant of Santa Clara County, LLC	CA	NIA	Chicago Title Insurance Company	Ownership	0.077	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	77-0399931				Joint Title Plant of Santa Clara County, LLC	CA	NIA	Lawyers Title Company	Ownership	0.077	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	77-0399931				Joint Title Plant of Santa Clara County, LLC	CA	NIA	Fidelity National Title Insurance Company	Ownership	0.077	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	77-0399931				Joint Title Plant of Santa Clara County, LLC	CA	NIA	ServiceLink Title Company	Ownership	0.077	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Land Canada Limited	CAN	NIA	Fidelity National Title Insurance Company	Ownership, Board	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	90-0682534				Land Star Tax Services, L.L.C.	TX	NIA	Allegiance Title, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	22-2778012				Land Title Agency, Inc	NJ	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-0825837				Land Title Company of Kitsap County	WA	NIA	Chicago Title Insurance Company	Ownership, Board	0.480	Fidelity National Financial, Inc	YES	
.0670	Fidelity National Financial	00000	91-0825837				Land Title Company of Kitsap County	WA	NIA	FNTS Holdings, LLC	Ownership, Board	0.035	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-0839224				Landcastle Acquisition Corp	DE	NIA	FNTS Holdings, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1712559				LandCastle Title Group, LLC	FL	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	90-0976550				Lawyers Title Company	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-0075205				Lawyers Title of Arizona, Inc	AZ	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-3016419				Lawyers Title of Nevada, Inc	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-2776318				Lawyers Title of Oregon, LLC	OR	NIA	Commonwealth Lawyers Title Agency Holding, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	54-1318243				Lawyers Title Realty Services, Inc	VA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	35-6013832				LC Investment Corporation	IN	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-3093691				LCTG Holdings, LLC	FL	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-4564919				Leadership Title Company, LLC	OH	NIA	Fidelity National Title Company, LLC	Ownership	0.501	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	57-1178073				Liberty Title & Escrow Company, LLC	PA	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-2980163				Liberty Title & Escrow of Arkansas, LLC	AR	NIA	Liberty Title & Escrow Company, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-3075694				Liberty Title & Escrow of Maryland, LLC	MD	NIA	Liberty Title & Escrow Company, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-4049027				Liberty Title & Escrow of Texas, LLC	TX	NIA	Liberty Title & Escrow Company, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-2013631				LiensNC, LLC	NC	NIA	Chicago Title Insurance Company	Ownership	0.111	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-2013631				LiensNC, LLC	NC	NIA	Fidelity National Title Insurance Company	Ownership	0.111	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	54-1322898				LoanCare, LLC	VA	NIA	ServiceLink NLS, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	31-1629376				Longworth-Insured Title Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Board	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-3861097				LP Title Company, LLC	TX	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-2366840				LRT Record Services, LLC	TX	NIA	LTC Sub, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	

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**SCHEDULE Y**

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.0670	Fidelity National Financial	00000	46-4504831				LTC Sub, LLC Luna Buyer, LLC d/b/a Aggieland Title Company	DE	NIA	SL National TaxNet, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-0939245					TX	NIA	Allegiance Title, LLC National Residential Nominee Services, Inc	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-3064874				Maine Residential Nominee Services, LLC Manchester Development Corporation d/b/a Orion Realty Group	ME	NIA		Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2975403				Massachusetts Residential Nominee Services, LLC	CA	NIA	Rocky Mountain Support Services, Inc National Residential Nominee Services, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1007581					MA	NIA		Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-0906930				McNamara, LLC	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	48-1254790				Memphis, TN Joint Plant, LLC	TN	NIA	Commonwealth Land Title Insurance Company	Ownership	0.250	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	48-1254790				Memphis, TN Joint Plant, LLC	TN	NIA	Chicago Title Insurance Company	Ownership	0.250	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	48-1254790				Memphis, TN Joint Plant, LLC	TN	NIA	Fidelity National Title Insurance Company Fidelity National Title Agency of Utah, LLC	Ownership	0.250	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-1561598				Meraki Title Insurance Agency, LLC	UT	NIA		Ownership	0.300	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-4372825				Metro Title Co., LLC	OK	NIA	AllFirst, LLC	Ownership	0.500	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	68-0356319				National Alliance Marketing Group, LLC	CA	NIA	Fidelity National Financial, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1098667				National Link, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	0.498	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1098668				National Link, LP	PA	NIA	ATM Holdings, Inc	Ownership, Board, Management	0.495	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1098668				National Link, LP	PA	NIA	National Link, LLC	Ownership	0.010	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					National Residential Nominee Services Canada, Inc	CAN	NIA	National Residential Nominee Services, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	77-0584282				National Residential Nominee Services, Inc	DE	NIA	Fidelity Residential Solutions, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	77-058360				National Safe Harbor Exchanges, Inc	CA	NIA	IPX1031, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	51020	11-0627325				National Title Insurance of New York Inc.	NY	IA	Chicago Title Insurance Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	61-1476023				NationalLink of Alabama, LLC	AL	NIA	National Link, LP	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-0854399				NationalLink Valuations, LLC	DE	NIA	National Link, LP	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-1245756				Nationwide Settlement Source, LLC	PA	NIA	CTC GP, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1675704				Neighborly Title Company, LLC	IN	NIA	FNTS Holdings, LLC	Ownership, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-4801752				New Mode AV, LLC	CA	NIA	FNTS Holdings, LLC	Ownership	0.750	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-0856666				New York Land Services, Inc	NY	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-0133612				NextAce Corporation	CA	NIA	FNTS Holdings, LLC	Ownership, Board	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4239303				Noble Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0161449				Northern Nevada Title Company	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-4329828				Novare National Settlement Service of Louisiana, LLC	LA	NIA	Novare Settlement Holdings, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Novare National Settlement Service of Maryland, LLC	MD	NIA	Novare National Settlement Service, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-2852580				Novare National Settlement Service, LLC	DE	NIA	Novare Settlement Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-3135599				Novare Settlement Holdings, LLC	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	0.800	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-4610762				Oklahoma Abstract Partners, LLC	OK	NIA	AllFirst, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-4623802				Oklahoma Title Partners, LLC	OK	NIA	AllFirst, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	34-1950898				OnePointCity, LLC	OH	NIA	ServiceLink National Flood, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-3995079				OriginBcares Holding Company, Inc	DE	NIA	Fidelity & Guaranty Life Holdings, Inc	Ownership	0.400	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Outsourcing Architects Canada, Inc	CAN	NIA	FNF Canada Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-4877149				Oxford Commercial Title Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership	0.501	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	95-2569776				Pacific Coast Title Company	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	0.400	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-1202855				Parkside Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	26-2901483				PC Agent Group, Inc	DE	NIA	National Alliance Marketing Group, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0870586				Peak Altitude Equity, LLC	DE	NIA	Fidelity & Guaranty Life Holdings, Inc	Ownership	1.000	Fidelity National Financial, Inc	NO	

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SCHEDULE Y

PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

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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? (Yes/No)	*
.0670	Fidelity National Financial	00000	32-0445288				Performance Title & Escrow, LLC	FL	NIA	LandCastle Title Group, LLC	Ownership	0.500	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-3466072				PHS Title, L.L.C.	OK	NIA	Oklahoma Abstract Partners, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1300050				Preferred Choice Escrow	CA	NIA	FNF Escrow Holdings II, LLC	Ownership, Board, Management	0.570	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-0915150				Principle Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	61-2058376				Property Insight, LLC	DE	NIA	Rocky Mountain Support Services, Inc	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-2156341				Property Title & Escrow, LLC	MD	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-4039540				PS WRKS LLC	DE	NIA	Excel Title Group, LLC	Ownership	0.200	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	47-4091518				QOMPLX, Inc	DE	NIA	Fidelity National Financial, Inc	Ownership	0.437	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	14069	27-3993835				Raven Reinsurance Company	VT	IA	Fidelity & Guaranty Life Insurance Company	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	26-3114027				Real Geeks, LLC	NV	NIA	FNF RE Technology Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-3973379				RealInfo, LLC	IL	NIA	SL National TaxNet, LLC	Ownership	0.500	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	51-0504679				Region Title, LLC	IN	NIA	Chicago Title Insurance Company	Ownership	0.350	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-5005214				Reliance Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	32-0148453				River Valley Abstract & Title, Inc	WI	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	37-1758123				Rockford Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.455	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	16-1725106				Rocky Mountain Aviation, LLC	AZ	NIA	Fidelity National Financial, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	17122	87-2562974				Rocky Mountain Insurance Company	VT	NIA	FNTG Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-0450201				Rocky Mountain Support Services, Inc	AZ	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-0202196				San Juan County Abstract & Title Company	NM	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-1961281				SCF Exchange, LLC	DE	NIA	IPX1031, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4239510				Seasons Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership, Management	0.571	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	48-4372498				Secured Escrow Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-0942121				Security Title Agency, Inc	AZ	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	01-0903690				Security Title Guaranty Co	CO	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2882944				ServiceLink Agency Sales and Posting, LLC	CA	NIA	ServiceLink Default Services, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-1113381				ServiceLink Asset Management Solutions, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-5537430				ServiceLink Auction Services, Inc	TX	NIA	ServiceLink Auction, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-1145055				ServiceLink Auction, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0625945				ServiceLink Default Abstract Solutions, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3732267				ServiceLink Default Services, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	34-1856603				ServiceLink Field Services, LLC	DE	NIA	ServiceLink Default Services, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	47-2198759				ServiceLink Holdings, Inc	DE	NIA	Fidelity National Financial, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-3926360				ServiceLink Holdings, LLC	DE	NIA	ServiceLink Holdings, Inc	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0625945				ServiceLink IP Holding Company, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-3926360				ServiceLink Loss Mitigation Services, LLC	DE	NIA	ServiceLink Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-3691064				ServiceLink Management Company, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	61-1733605				ServiceLink National Flood, LLC	DE	NIA	SL National TaxNet, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0625945				ServiceLink NLS, LLC	DE	NIA	ServiceLink Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-0636895				ServiceLink of Arkansas, LLC	AR	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-3968509				ServiceLink of Louisiana, LLC	LA	NIA	ServiceLink NLS, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-1362559				ServiceLink of Texas, LLC	TX	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	01-0560689				ServiceLink Process Solutions, LLC	DE	NIA	ServiceLink Default Services, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0964695				ServiceLink Services Management, Inc	DE	NIA	ServiceLink Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0964284				ServiceLink Services, LLC	DE	NIA	ServiceLink Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	90-0172717				ServiceLink Title Agency, Inc	IL	NIA	ServiceLink Title Company	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	25-1372340				ServiceLink Title Agency, LLC	OH	NIA	LTC Sub, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2696070				ServiceLink Title Company	CA	NIA	SL National TaxNet, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1896849				ServiceLink Title Company of Alabama, LLC	AL	NIA	ServiceLink, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	

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.0670	Fidelity National Financial	00000	46-4504831				ServiceLink Title Company of Oregon, LLC	OR	NIA	LTC Sub, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	34-2050114				ServiceLink Title Insurance Agency of Utah, LLC	UT	NIA	LTC Sub, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0625945				ServiceLink Valuation Solutions, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1896849				ServiceLink, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-4810420				SGIH, LLC	DE	NIA	Fidelity National Financial, Inc	Ownership	0.352	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	32-0469387				Shalimar Escrow, Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership, Board, Management	0.633	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1722566				Shoreline Title Insurance Group, LLC	IN	NIA	FNTS Holdings, LLC	Ownership, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-1240038				SKLD Title Services, Inc	CO	NIA	Chicago Title Insurance Company	Ownership	0.139	Fidelity National Financial, Inc	YES	
.0670	Fidelity National Financial	00000	84-1240038				SKLD Title Services, Inc	CO	NIA	Chicago Title of Colorado, Inc	Ownership	0.008	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-2416279				SkySlope, Inc	CA	NIA	FNF RE Technology Holdings, LLC	Ownership, Board, Management	0.818	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3732345				SL National TaxNet, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-2825780				Smith Brothers Abstract & Title Co LLC	OK	NIA	Oklahoma Title Partners LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	26-3287693				Softpro, LLC	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Southwest Michigan Title Agency, LLC	MI	NIA	Chicago Title of Michigan, Inc	Ownership, Board, Management	0.500	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Specialty Lending Company, LLC	DE	NIA	Fidelity & Guaranty Life Insurance Company	Ownership	0.100	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-3066977				Star One Title Agency, LLC	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1318510				StarTex Title Agency, LLC	TX	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-0984924				StarTex Title Agency, LLC	TX	NIA	FNTS Holdings, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-3382994				Strategic Property Investments, Inc	DE	NIA	IPX1031, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-4251885				Strategic Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-0727712				STS Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership	0.501	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-1324043				Syncois Holdings, LLC	DE	NIA	Fidelity & Guaranty Life Holdings, Inc	Ownership	0.490	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-3994969				Synergy Title, LLC	FL	NIA	LCTG Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0257112				T.G. Exchange, Inc	HI	NIA	Title Guaranty Escrow Services, Inc	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0266500				T.G. Super Exchange Corp.	HI	NIA	Title Guaranty Escrow Services, Inc	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-5068353				TBD, LLC	NC	NIA	Fidelity National Title Company, LLC	Ownership	0.500	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-5068353				TBD, LLC	NC	NIA	Chicago Title Company, LLC	Ownership	0.500	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-0405180				The Maryland Title Guarantee Company	MD	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-0910029				The Title Guarantee Company	MD	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-3005038				Ticor Asset Management, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-1653615				Ticor Title Company	WA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	77-0213624				Ticor Title Company of California	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-0567838				Ticor Title Company of Oregon	OR	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-0988636				Ticor Title of Colorado, Inc	CO	NIA	FNF Security Acquisition, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-0466504				Ticor Title of Nevada, Inc	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-0027961				Title Closing Services, LLC	DE	NIA	Fidelity National Title Insurance Company	Ownership, Management	0.175	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Chicago Title of Texas, LLC	Ownership	0.053	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Fidelity National Title Insurance Company	Ownership	0.053	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Commonwealth Land Title Insurance Company	Ownership	0.053	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Alamo Title Insurance	Ownership	0.053	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Alamo Title Company	Ownership	0.053	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Commonwealth Title of Houston, Inc	Ownership	0.053	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	FNF Charter Title Company	Ownership	0.053	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Fidelity National Title Agency, Inc	Ownership	0.053	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	StarTex Title Agency, LLC	Ownership	0.053	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0092598				Title Guaranty Escrow Services, Inc	HI	NIA	FNTS Holdings, LLC	Ownership	0.900	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0105031				Title Guaranty of Hawaii, LLC	HI	NIA	FNTS Holdings, LLC	Ownership, Board, Management	0.900	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-0610659				Title Plant Corporation	AZ	NIA	Fidelity National Title Agency, Inc	Ownership	0.100	Fidelity National Financial, Inc	NO	

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.0670	Fidelity National Financial	00000	86-0610659				Title Plant Corporation	AZ	NIA	Chicago Title Insurance Company	Ownership	0.100	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-2170939				Title Plant of Sante Fe, LLC	NM	NIA	Fidelity National Title Insurance Company	Ownership	0.310	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	32336	03-0311175				Title Reinsurance Company	VT	IA	Fidelity National Title Insurance Company	Ownership	0.175	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	32336	03-0311175				Title Reinsurance Company	VT	IA	Chicago Title Insurance Company	Ownership	0.337	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	32336	03-0311175				Title Reinsurance Company	VT	IA	Commonwealth Land Title Insurance Company	Ownership	0.114	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-3900831				TitleLogix Solutions, LLC	TX	NIA	Oklahoma Title Partners LLC	Ownership	0.501	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	47-2275372				Titlellave Southeast, LLC	DE	NIA	Fidelity National Title Group, Inc	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-0492853				Transnation Title & Escrow, Inc	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0935765				Tri-City Title Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	Fidelity National Title Company of Oregon	Ownership	0.091	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	FNTS Holdings, LLC	Ownership	0.091	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	Ticor Title Company of Oregon	Ownership	0.091	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	Chicago Title Company of Oregon	Ownership	0.091	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	National Title Insurance of New York Inc.	Ownership	0.091	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	Lawyers Title of Oregon, LLC	Ownership	0.091	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0325906				United Financial Management Company	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4070174				United Lender Services Corp.	PA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-3853676				United Title Company, Inc	CO	NIA	FNF Security Acquisition, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	41-2154791				United Title of Nevada, Inc	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-0452311				USA Digital Solutions, Inc	AZ	NIA	FNF Security Acquisition, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
										National Residential Nominee Services, Inc	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	73-1644259				Vermont Residential Nominee Services, Inc	VT	NIA		Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-4489581				Versal Escrow Services, Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership	0.600	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	95-1769702				Vicente Escrow Company	CA	NIA	FNF Escrow Holdings, LLC	Ownership	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-1752350				Village Escrow Services, Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership, Board, Management	0.600	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4531740				Village Resort, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-2923934				VIP Title Agency II, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Management	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	43-2036558				Vision Global Solutions, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-0950978				Western Title & Escrow Company	OR	NIA	FNTS Holdings, LLC	Ownership, Board, Management	1.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					WIN Title Agency, LLC	OH	NIA	Fidelity National Title Company, LLC	Ownership	0.200	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-1388151				Wisconsin Wide Title Services, LLC	WI	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	38-3607209				Woodland Title Agency, LLC	MI	NIA	Chicago Title of Michigan, Inc	Ownership, Board, Management	0.400	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1879947				Woodland Title Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership	0.510	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-0368755				WT Tax Service, LLC	TX	NIA	FNF West Texas Abstract & Title Company, LLC	Ownership, Management	1.000	Fidelity National Financial, Inc	NO	

NONE

Asterisk	Explanation

ANNUAL STATEMENT FOR THE YEAR 2023 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

**SCHEDULE Y**

**PART 2 - SUMMARY OF INSURER'S TRANSACTIONS WITH ANY AFFILIATES**

1	2	3	4	5	6	7	8	9	10	11	12	13
NAIC Company Code	ID Number	Names of Insurers and Parent, Subsidiaries or Affiliates	Shareholder Dividends	Capital Contributions	Purchases, Sales or Exchanges of Loans, Securities, Real Estate, Mortgage Loans or Other Investments	Income/ (Disbursements) Incurred in Connection with Guarantees or Undertakings for the Benefit of any Affiliate(s)	Management Agreements and Service Contracts	Income/ (Disbursements) Incurred Under Reinsurance Agreements	*	Any Other Material Activity Not in the Ordinary Course of the Insurer's Business	Totals	Reinsurance Recoverable/ (Payable) on Losses and/or Reserve Credit Taken/(Liability)
00000	16-1725106	Fidelity National Financial, Inc.	601,962,091				105,671,445				707,633,536	
00000	03-0597552	Fidelity National Title Group, Inc.										
51586	86-0417131	Fidelity National Title Insurance Company										
50598	74-0476580	Alamo Title Insurance	(186,220,822)		(45,000,000)		(332,962,664)	(539,024)		5,179,843	(559,542,667)	
50229	36-2468956	Chicago Title Insurance Company	(4,000,000)		(80,000,000)		(3,610,864)	726,181		9,208,608	(7,610,864)	
50083	23-1253755	Commonwealth Land Title Insurance Company	(336,514,493)				(380,565,348)				(787,145,052)	
00000	77-0557476	Fidelity National Management Services, LLC	(67,012,592)		(25,000,000)		(75,735,958)	(187,157)		2,877,690	(165,058,017)	
00000	61-2058376	Property Insight, LLC			150,000,000		519,415,871				519,415,871	
00000	86-0450201	Rocky Mountain Support Services					4,632,745			(17,266,141)	137,366,604	
51020	11-0627325	National Title Insurance of New York Inc.					213,336,922				213,336,922	
00000	00-0000000	FNF India Private Limited	(8,214,184)				(3,854,800)				(12,068,984)	
00000	81-3836216	Chicago Title & Trust Company					10,873,448				10,873,448	
00000	68-0021143	Fidelity National Home Warranty Company					(79,640,839)				(79,640,839)	
00000	27-3035441	Chicago Title Company, LLC					(35,507,922)				(35,507,922)	
00000	48-1245662	Fidelity & Guaranty Life Holdings, Inc.		406,000,000			57,947,964				57,947,964	
00000	43-1914674	Fidelity & Guaranty Life Business Services, Inc.					411,409,435				411,409,435	
63274	52-6033321	Fidelity & Guaranty Life Insurance Company										
69434	13-1972800	Fidelity & Guaranty Life Insurance Company of New York	42,300,000		(795,717,032)		(506,425,685)				(1,259,842,717)	5,815,555,355
00000	00-0000000	Fidelity & Guaranty Life Mortgage Trust 2018-1					(5,264,408)				(5,264,408)	263,820
14069	27-3993835	Raven Reinsurance Company		875,717,032							875,717,032	
17554	93-3831613	Corbeau Re, Inc.	(42,300,000)				(19,702,707)				(62,002,707)	(143,725,814)
00000	98-1384477	F&G Life Re Ltd.		50,000,000			119,983,365				169,983,365	(872,386,173)
00000	98-1588351	F&G Cayman Re Ltd.										(3,893,581,904)
00000	82-2796563	FGL US Holdings Inc.		53,000,000							53,000,000	(906,125,284)
00000	85-2487422	F&G Annuities & Life Inc.		(589,000,000)							(589,000,000)	
9999999	Control Totals								XXX			



# SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

## REQUIRED FILINGS

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED 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.

	Responses
<b>MARCH FILING</b>	
1. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? .....	YES
2. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1? .....	YES
3. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1? .....	YES
4. Will an actuarial opinion be filed by March 1? .....	YES
<b>APRIL FILING</b>	
5. Will Management's Discussion and Analysis be filed by April 1? .....	YES
6. Will the Life, Health & Annuity Guaranty Association Assessable Premium Exhibit - Parts 1 and 2 be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies) .....	YES
7. Will the Supplemental Investment Risks Interrogatories be filed by April 1? .....	YES
<b>JUNE FILING</b>	
8. Will an audited financial report be filed by June 1? .....	YES
9. Will Accountant's Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1? .....	YES

## SUPPLEMENTAL FILINGS

The following supplemental reports are required to be filed as part of your annual statement filing **if your company is engaged in the type of business covered by the supplement. 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.

### MARCH FILING

10. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? (Not applicable to fraternal benefit societies) ..	NO
11. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1? .....	NO
12. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC by March 1? .....	NO
13. Will the actuarial opinion on participating and non-participating policies as required in Interrogatories 1 and 2 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1? .....	YES
14. Will the actuarial opinion on non-guaranteed elements as required in interrogatory #3 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1? .....	YES
15. Will the actuarial opinion on X-Factors be filed with the state of domicile and electronically with the NAIC by March 1? .....	NO
16. Will the actuarial opinion on Separate Accounts Funding Guaranteed Minimum Benefit be filed with the state of domicile and electronically with the NAIC by March 1? .....	NO
17. Will the actuarial opinion on Synthetic Guaranteed Investment Contracts be filed with the state of domicile and electronically with the NAIC by March 1? .....	NO
18. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC by March 1? .....	NO
19. 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 by March 1? .....	YES
20. 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 by March 1? .....	NO
21. 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 by March 1? .....	NO
22. 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 by March 1? .....	NO
23. Will the C-3 RBC Certifications required under C-3 Phase I be filed with the state of domicile and electronically with the NAIC by March 1? .....	YES
24. Will the C-3 RBC Certifications required under C-3 Phase II be filed with the state of domicile and electronically with the NAIC by March 1? .....	NO
25. Will the Actuarial Certifications Related to Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities be filed with the state of domicile and electronically with the NAIC by March 1? .....	NO

# SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

- 26. Will the actuarial opinion required by the Modified Guaranteed Annuity Model Regulation be filed with the state of domicile and electronically with the NAIC by March 1? ..... NO
- 27. Will the Actuarial Certification regarding the use of 2001 Preferred Class Tables required by the Model Regulation Permitting the Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities be filed with the state of domicile and electronically with the NAIC by March 1? ..... NO
- 28. Will the Worker's Compensation Carve-Out Supplement be filed by March 1? (Not applicable to fraternal benefit societies) ..... NO
- 29. Will Supplemental Schedule O be filed with the state of domicile and the NAIC by March 1? ..... YES
- 30. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1? ..... NO
- 31. Will an approval from the reporting entity's state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? ..... NO
- 32. Will an approval from the reporting entity's state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? ..... NO
- 33. Will an approval from the reporting entity's state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1? ..... NO
- 34. Will the VM-20 Reserves Supplement be filed with the state of domicile and the NAIC by March 1? ..... NO
- 35. Will the Health Supplement be filed with the state of domicile and the NAIC by March 1? ..... NO
- 36. Will the Market Conduct Annual Statement (MCAS) Premium Exhibit for Year be filed with appropriate jurisdictions and with the NAIC by March 1? ..... NO

**APRIL FILING**

- 37. Will the confidential Regulatory Asset Adequacy Issues Summary (RAAIS) required by the Valuation Manual be filed with the state of domicile by April 1? ..... YES
- 38. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? ..... NO
- 39. Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies) .. NO
- 40. Will the Accident and Health Policy Experience Exhibit be filed by April 1? ..... NO
- 41. Will the Supplemental Health Care Exhibit (Parts 1 and 2) be filed with the state of domicile and the NAIC by April 1? ..... NO
- 42. Will the confidential Actuarial Memorandum required by Actuarial Guideline XXXVIII 8D be filed with the state of domicile by April 30? ..... NO
- 43. Will the Supplemental Term and Universal Life Insurance Reinsurance Exhibit be filed with the state of domicile and the NAIC by April 1? ..... YES
- 44. Will the Variable Annuities Supplement be filed with the state of domicile and the NAIC by April 1? ..... NO
- 45. Will the confidential Executive Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? ..... NO
- 46. Will the confidential Life Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? ..... NO
- 47. Will the confidential Variable Annuities Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? ..... NO

**AUGUST FILING**

- 48. Will Management's Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? ..... NO
- Explanations:
- 10. Schedule SIS is not required to be filed for the Company
  - 11. The Company has no Medicare Supplement Insurance business
  - 12. The Company has no Trusteed Surplus
  - 15. The Company has no X-Factors
  - 16. The Company has no Separate Accounts Funding Guaranteed Minimum Benefit
  - 17. The Company has no Synthetic GIC contracts
  - 18. The Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV is not required to be filed for the Company
  - 20. The Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI is not required to be filed for the Company
  - 21. The Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) is not required to be filed by the Company
  - 22. The Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) is not required to be filed by the Company
  - 24. The Company is not required to file this form
  - 25. The Company is not required to file this form
  - 26. The Company has no Modified Guarantee Annuities
  - 27. The Company is not required to file this form
  - 28. The Company has no Worker's Compensation business
  - 30. The Company has no Medicare Part D Coverage business
  - 31. Audit partner has not exceeded five years
  - 32. There are no employees currently in cooling off periods
  - 33. The Company is not seeking relief from these requirements
  - 34. The Company does not sell any policies in NY subject to PBR
  - 35. The Company is not required to file this form
  - 36. The Company is not required to file this form
  - 38. The Company has no Long-Term Care business
  - 39. The Company has no Credit Insurance business
  - 40. The Company does not transact Accident and Health business
  - 41. The Company has no Health business
  - 42. We are exempted from the requirements of section 8D of AG38
  - 44. The Company has no Variable Annuities
  - 45. The Company is not required to file this form
  - 46. The Company is not required to file this form
  - 47. The Company does not transact this business
  - 48. The Company is not required to submit Management's Report of Internal Control Over Financial Reporting

Bar Codes:  
10. SIS Stockholder Information Supplement [Document Identifier 420]



11. Medicare Supplement Insurance Experience Exhibit [Document Identifier 360]



12. Trusteed Surplus Statement [Document Identifier 490]



15. Actuarial Opinion on X-Factors [Document Identifier 442]



16. Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit [Document Identifier 443]



17. Actuarial Opinion on Synthetic Guaranteed Investment Contracts [Document Identifier 444]



























18. Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV [Document Identifier 445]



20. Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI [Document Identifier 447]



# SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

21. Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI [Document Identifier 448]	 6 9 4 3 4 2 0 2 3 4 4 8 0 0 0 0 0
22. Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) [Document Identifier 449]	 6 9 4 3 4 2 0 2 3 4 4 9 0 0 0 0 0
24. C-3 RBC Certifications Required Under C-3 Phase II [Document Identifier 451]	 6 9 4 3 4 2 0 2 3 4 5 1 0 0 0 0 0
25. Actuarial Certifications Related to Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities [Document Identifier 452]	 6 9 4 3 4 2 0 2 3 4 5 2 0 0 0 0 0
26. Modified Guaranteed Annuity Model Regulation [Document Identifier 453]	 6 9 4 3 4 2 0 2 3 4 5 3 0 0 0 0 0
27. Actuarial Certification regarding the use of 2001 Preferred Class Tables required by the Model Regulation Permitting the Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities [Document Identifier 454]	 6 9 4 3 4 2 0 2 3 4 5 4 0 0 0 0 0
28. Workers' Compensation Carve-Out Supplement [Document Identifier 495]	 6 9 4 3 4 2 0 2 3 4 9 5 0 0 0 0 0
30. Medicare Part D Coverage Supplement [Document Identifier 365]	 6 9 4 3 4 2 0 2 3 3 6 5 0 0 0 0 0
31. Relief from the five-year rotation requirement for lead audit partner [Document Identifier 224]	 6 9 4 3 4 2 0 2 3 2 2 4 0 0 0 0 0
32. Relief from the one-year cooling off period for independent CPA [Document Identifier 225]	 6 9 4 3 4 2 0 2 3 2 2 5 0 0 0 0 0
33. Relief from the Requirements for Audit Committees [Document Identifier 226]	 6 9 4 3 4 2 0 2 3 2 2 6 0 0 0 0 0
34. VM-20 Reserves Supplement [Document Identifier 456]	 6 9 4 3 4 2 0 2 3 4 5 6 0 0 0 0 0
35. Health Care Receivables Supplement [Document Identifier 475]	 6 9 4 3 4 2 0 2 3 4 7 5 0 0 0 0 0
36. Market Conduct Annual Statement (MCAS) Premium Exhibit [Document Identifier 600]	 6 9 4 3 4 2 0 2 3 6 0 0 0 0 0 0 0
38. Long-Term Care Experience Reporting Forms [Document Identifier 306]	 6 9 4 3 4 2 0 2 3 3 0 6 0 0 0 0 0
39. Credit Insurance Experience Exhibit [Document Identifier 230]	 6 9 4 3 4 2 0 2 3 2 3 0 0 0 0 0 0
40. Accident and Health Policy Experience Exhibit [Document Identifier 210]	 6 9 4 3 4 2 0 2 3 2 1 0 0 0 0 0 0
41. Supplemental Health Care Exhibit (Parts 1 and 2) [Document Identifier 216]	 6 9 4 3 4 2 0 2 3 2 1 6 0 0 0 0 0
42. Actuarial Memorandum Required by Actuarial Guideline XXXVIII 8D [Document Identifier 435]	 6 9 4 3 4 2 0 2 3 4 3 5 0 0 0 0 0
44. Variable Annuities Supplement [Document Identifier 286]	 6 9 4 3 4 2 0 2 3 2 8 6 0 0 0 0 0
45. Executive Summary of the PBR Actuarial Report [Document Identifier 457]	 6 9 4 3 4 2 0 2 3 4 5 7 0 0 0 0 0
46. Life Summary of the PBR Actuarial Report [Document Identifier 458]	 6 9 4 3 4 2 0 2 3 4 5 8 0 0 0 0 0
47. Variable Annuities Summary of the PBR Actuarial Report [Document Identifier 459]	 6 9 4 3 4 2 0 2 3 4 5 9 0 0 0 0 0
48. Management's Report of Internal Control Over Financial Reporting [Document Identifier 223]	 6 9 4 3 4 2 0 2 3 2 2 3 0 0 0 0 0

**NONE**