

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, 2024

LIFE, ACCIDENT AND HEALTH

FRATERNAL BENEFIT SOCIETIES

2024



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

ANNUAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024
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

Chief Executive Officer Christopher Owsley Blunt # Executive Vice President, Chief Financial Officer Wendy Jane Bitner Young
Secretary Tessa Elizabeth Cantonwine # Vice President, Appointed Actuary Wesley Harlan Siebrass

OTHER

John Alden Phelps II, Executive Vice President, Head of Owned Distribution Mark Lynn Wiltse, Senior Vice President, Chief Accounting Officer Elizabeth Marie Marin #, Senior Vice President, Capital Management & Treasurer
John David Currier, Jr. #, President Tony Randall Litterer, Illustration Actuary David Edward Martin #, Senior Vice President, Investment Risk and Asset and Liability Management (ALM) Strategy
Leena Punjabi, Executive Vice President, Chief Investment Officer Paul Marshall Conner, Senior Vice President, Chief Actuary Matthew Eric Christensen #, Executive Vice President, Chief Strategy Officer
Jodi Lynn Ahlman #, Senior Vice President, Chief of Government, Regulatory & Compliance Affairs Marie Christine Norcia #, Executive Vice President, Chief Risk Officer

DIRECTORS OR TRUSTEES

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

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
Chief Executive Officer

Tessa Elizabeth Cantonwine
Secretary

Wendy Jane Bitner Young
Executive Vice President, Chief Financial Officer

Subscribed and sworn to before me this 24th day of February, 2025

- 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)	419,391,648		419,391,648	464,380,762
2. Stocks (Schedule D):				
2.1 Preferred stocks	12,671,668		12,671,668	15,327,802
2.2 Common stocks	7,862,146		7,862,146	7,109,475
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 (\$ 12,970,132 , Schedule E - Part 1), cash equivalents (\$ 89,916,388 , Schedule E - Part 2) and short-term investments (\$ 698,283 , Schedule DA)	103,584,803		103,584,803	36,725,818
6. Contract loans (including \$ premium notes)	657,387	1,829	655,558	789,902
7. Derivatives (Schedule DB)	2,158,442		2,158,442	1,808,145
8. Other invested assets (Schedule BA)	28,218,079		28,218,079	38,300,499
9. Receivables for securities	419,367		419,367	396,856
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)	574,963,540	1,829	574,961,711	564,839,259
13. Title plants less \$ charged off (for Title insurers only)				
14. Investment income due and accrued	4,830,485		4,830,485	5,874,849
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection	20,777	20,777		
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ earned but unbilled premiums)	95,031		95,031	104,306
15.3 Accrued retrospective premiums (\$) and contracts subject to redetermination (\$)				
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers				220,498
16.2 Funds held by or deposited with reinsured companies				
16.3 Other amounts receivable under reinsurance contracts	62,517		62,517	20,065
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	10,073,214	9,667,076	406,138	523,798
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
24. Health care (\$) and other amounts receivable				
25. Aggregate write-ins for other-than-invested assets	3,756,228	58,076	3,698,152	15,600
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	593,801,792	9,747,758	584,054,034	571,603,814
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts				
28. Total (Lines 26 and 27)	593,801,792	9,747,758	584,054,034	571,603,814
DETAILS OF WRITE-INS				
1101.				
1102.				
1103.				
1198. Summary of remaining write-ins for Line 11 from overflow page				
1199. Totals (Lines 1101 through 1103 plus 1198)(Line 11 above)				
2501. Miscellaneous receivables	84,437		84,437	15,600
2502. Admitted disallowed IMR	3,613,715		3,613,715	
2503. Prepaid expense	58,076	58,076		
2598. Summary of remaining write-ins for Line 25 from overflow page				
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	3,756,228	58,076	3,698,152	15,600

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Year	2 Prior Year
1. Aggregate reserve for life contracts \$ 456,915,988 (Exh. 5, Line 9999999) less \$ included in Line 6.3 (including \$ Modco Reserve)	456,915,988	455,493,063
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)	15,869,066	17,085,355
4. Contract claims:		
4.1 Life (Exhibit 8, Part 1, Line 4.4, Col. 1 less Col. 6)	772,469	282,948
4.2 Accident and health (Exhibit 8, Part 1, Line 4.4, Col. 6)		
5. Policyholders' dividends/refunds to members \$ 503 and coupons \$ due and unpaid (Exhibit 4, Line 10)	503	405
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)	1,618	2,829
6.2 Policyholders' dividends and refunds to members not yet apportioned (including \$ Modco) ...	7,530	8,027
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)	28,787	30,404
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 \$ 38,213 ceded	38,213	3,754
9.4 Interest maintenance reserve (IMR, Line 6)		
10. Commissions to agents due or accrued-life and annuity contracts \$ 468 accident and health \$ and deposit-type contract funds \$ 468	468	215
11. Commissions and expense allowances payable on reinsurance assumed		
12. General expenses due or accrued (Exhibit 2, Line 12, Col. 7)	226,448	250,487
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)	34,519	66,742
15.1 Current federal and foreign income taxes, including \$ (76,913) on realized capital gains (losses)	384,100	679,587
15.2 Net deferred tax liability		
16. Unearned investment income		
17. Amounts withheld or retained by reporting entity as agent or trustee	10,333	19,515
18. Amounts held for agents' account, including \$ agents' credit balances		
19. Remittances and items not allocated		331,493
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)	9,252,988	8,019,150
24.02 Reinsurance in unauthorized and certified (\$) companies		
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$) reinsurers	540,000	540,000
24.04 Payable to parent, subsidiaries and affiliates	192,010	253,496
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	2,914,016	2,457,376
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25)	487,189,056	485,524,846
27. From Separate Accounts Statement		
28. Total liabilities (Lines 26 and 27)	487,189,056	485,524,846
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	3,613,715	
35. Unassigned funds (surplus)	38,713,673	31,541,378
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)	96,424,978	85,638,968
38. Totals of Lines 29, 30 and 37 (Page 4, Line 55)	96,864,978	86,078,968
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3)	584,054,034	571,603,814
DETAILS OF WRITE-INS		
2501. Unpresented drafts pending escheatment	654,016	737,376
2502. Option collateral liabilities	2,260,000	1,720,000
2503.		
2598. Summary of remaining write-ins for Line 25 from overflow page		
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	2,914,016	2,457,376
3101.		
3102.		
3103.		
3198. Summary of remaining write-ins for Line 31 from overflow page		
3199. Totals (Lines 3101 through 3103 plus 3198)(Line 31 above)		
3401. Admitted disallowed IMR	3,613,715	
3402.		
3403.		
3498. Summary of remaining write-ins for Line 34 from overflow page		
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)	3,613,715	

SUMMARY OF OPERATIONS

	1 Current Year	2 Prior Year
1. Premiums and annuity considerations for life and accident and health contracts	42,244,623	50,219,437
2. Considerations for supplementary contracts with life contingencies	39,072	753,885
3. Net investment income (Exhibit of Net Investment Income, Line 17)	31,632,132	31,109,581
4. Amortization of Interest Maintenance Reserve (IMR, Line 5)	415,886	(607,288)
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)	48,353	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	505	16,436
9. Total (Lines 1 to 8.3)	74,380,571	81,554,426
10. Death benefits	1,411,490	1,681,718
11. Matured endowments (excluding guaranteed annual pure endowments)	4,450	
12. Annuity benefits (Exhibit 8, Part 2, Line 6.4, Cols. 4 + 5 minus Analysis of Operations Summary, Line 18, Col. 1)	21,162,913	19,143,137
13. Disability benefits and benefits under accident and health contracts	71,256	68,802
14. Coupons, guaranteed annual pure endowments and similar benefits		
15. Surrender benefits and withdrawals for life contracts	33,172,513	49,100,011
16. Group conversions		
17. Interest and adjustments on contract or deposit-type contract funds	900,328	924,334
18. Payments on supplementary contracts with life contingencies	1,095,621	1,170,454
19. Increase in aggregate reserves for life and accident and health contracts	1,422,925	(4,601,885)
20. Totals (Lines 10 to 19)	59,241,496	67,486,571
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only) (Exhibit 1, Part 2, Line 31, Col. 1)	505,383	354,847
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, Columns 1, 2, 3, 4 and 6)	1,686,988	2,137,840
24. Insurance taxes, licenses and fees, excluding federal income taxes (Exhibit 3, Line 7, Cols. 1 + 2 + 3 + 5)	(37,703)	(559,289)
25. Increase in loading on deferred and uncollected premiums	4,922	(11,642)
26. Net transfers to or (from) Separate Accounts net of reinsurance		
27. Aggregate write-ins for deductions		25,995
28. Totals (Lines 20 to 27)	61,401,086	69,434,322
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	12,979,485	12,120,104
30. Dividends to policyholders and refunds to members	7,481	10,922
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	12,972,004	12,109,182
32. Federal and foreign income taxes incurred (excluding tax on capital gains)	3,383,747	4,034,377
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)	9,588,257	8,074,805
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$957,339 (excluding taxes of \$(525,448) transferred to the IMR)	(1,117,874)	(2,713,607)
35. Net income (Line 33 plus Line 34)	8,470,383	5,361,198
CAPITAL AND SURPLUS ACCOUNT		
36. Capital and surplus, December 31, prior year (Page 3, Line 38, Col. 2)	86,078,969	82,064,995
37. Net income (Line 35)	8,470,383	5,361,198
38. Change in net unrealized capital gains (losses) less capital gains tax of \$408,685	1,934,004	4,291,163
39. Change in net unrealized foreign exchange capital gain (loss)		
40. Change in net deferred income tax	3,311,166	388,081
41. Change in nonadmitted assets	(1,695,706)	(3,125,885)
42. Change in liability for reinsurance in unauthorized and certified companies		43,903
43. Change in reserve on account of change in valuation basis (increase) or decrease		
44. Change in asset valuation reserve	(1,233,838)	(2,944,486)
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)	10,786,009	4,013,974
55. Capital and surplus, December 31, current year (Lines 36 + 54) (Page 3, Line 38)	96,864,978	86,078,969
DETAILS OF WRITE-INS		
08.301. Miscellaneous income	505	16,436
08.302.		
08.303.		
08.398. Summary of remaining write-ins for Line 8.3 from overflow page		
08.399. Totals (Lines 08.301 through 08.303 plus 08.398)(Line 8.3 above)	505	16,436
2701. Other miscellaneous expenses		23,517
2702. Policy settlements		2,478
2703.		
2798. Summary of remaining write-ins for Line 27 from overflow page		
2799. Totals (Lines 2701 through 2703 plus 2798)(Line 27 above)		25,995
5301.		
5302.		
5303.		
5398. Summary of remaining write-ins for Line 53 from overflow page		
5399. Totals (Lines 5301 through 5303 plus 5398)(Line 53 above)		

CASH FLOW

	1	2
	Current Year	Prior Year
Cash from Operations		
1. Premiums collected net of reinsurance	42,286,431	50,957,557
2. Net investment income	32,928,400	32,269,674
3. Miscellaneous income	6,406	78,811
4. Total (Lines 1 through 3)	75,221,237	83,306,042
5. Benefit and loss related payments	56,251,301	71,606,293
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts		
7. Commissions, expenses paid and aggregate write-ins for deductions	2,212,005	1,262,026
8. Dividends paid to policyholders	9,091	10,867
9. Federal and foreign income taxes paid (recovered) net of \$ 518,898 tax on capital gains (losses)	1,090,984	3,609,585
10. Total (Lines 5 through 9)	59,563,381	76,488,771
11. Net cash from operations (Line 4 minus Line 10)	15,657,856	6,817,271
Cash from Investments		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds	116,810,809	81,051,233
12.2 Stocks	3,000,000	4,704,213
12.3 Mortgage loans		
12.4 Real estate		
12.5 Other invested assets	14,548,446	1,503,675
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments	(403)	
12.7 Miscellaneous proceeds	3,391,934	715,090
12.8 Total investment proceeds (Lines 12.1 to 12.7)	137,750,786	87,974,211
13. Cost of investments acquired (long-term only):		
13.1 Bonds	75,668,589	55,147,599
13.2 Stocks		
13.3 Mortgage loans		
13.4 Real estate		
13.5 Other invested assets	4,075,345	5,836,883
13.6 Miscellaneous applications	1,845,940	2,039,528
13.7 Total investments acquired (Lines 13.1 to 13.6)	81,589,874	63,024,010
14. Net increase/(decrease) in contract loans and premium notes	(134,432)	(30,587)
15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14)	56,295,344	24,980,788
Cash from Financing and Miscellaneous Sources		
16. Cash provided (applied):		
16.1 Surplus notes, capital notes		
16.2 Capital and paid in surplus, less treasury stock		
16.3 Borrowed funds		
16.4 Net deposits on deposit-type contracts and other insurance liabilities	(2,039,081)	(730,448)
16.5 Dividends to stockholders		
16.6 Other cash provided (applied)	(3,055,134)	322,513
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6)	(5,094,215)	(407,935)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS		
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17)	66,858,985	31,390,124
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year	36,725,818	5,335,694
19.2 End of year (Line 18 plus Line 19.1)	103,584,803	36,725,818

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

20.0001. Non-cash from investments:		
20.0002. Bonds interest capitalization from acquisitions	129,278	1,491
20.0003. Bonds transfer to Parent		(49,558)
20.0004. Non-cash from other cash provided (applied):		
20.0005. Bonds interest capitalization from sales/disposals	(129,278)	(1,491)
20.0006. Bonds transfer to Parent		49,558

ANNUAL STATEMENT FOR THE YEAR 2024 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	42,244,623	746,039		9,757,876	31,740,708				
2. Considerations for supplementary contracts with life contingencies	39,072	XXX	XXX	39,072		XXX	XXX		XXX
3. Net investment income	31,632,132	1,120,517		22,701,275	7,810,340				
4. Amortization of Interest Maintenance Reserve (IMR)	415,886	14,732		298,466	102,688				
5. Separate Accounts net gain from operations excluding unrealized gains or losses							XXX		
6. Commissions and expense allowances on reinsurance ceded	48,353	48,353					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	505	505							
9. Totals (Lines 1 to 8.3)	74,380,571	1,930,146		32,796,689	39,653,736				
10. Death benefits	1,411,490	1,411,490				XXX	XXX		
11. Matured endowments (excluding guaranteed annual pure endowments)	4,450					XXX	XXX		
12. Annuity benefits	21,162,913	XXX	XXX	9,678,019	11,484,894	XXX	XXX		XXX
13. Disability benefits and benefits under accident and health contracts	71,256	71,256					XXX		
14. Coupons, guaranteed annual pure endowments and similar benefits							XXX		
15. Surrender benefits and withdrawals for life contracts	33,172,513	364,329		32,808,184		XXX	XXX		
16. Group conversions							XXX		
17. Interest and adjustments on contract or deposit-type contract funds	900,328	11,074		887,246	2,008		XXX		
18. Payments on supplementary contracts with life contingencies	1,095,621			1,095,621		XXX	XXX		
19. Increase in aggregate reserves for life and accident and health contracts	1,422,925	(924,331)		(24,452,131)	26,799,387		XXX		
20. Totals (Lines 10 to 19)	59,241,496	938,268		20,016,939	38,286,289		XXX		
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	505,383	379		505,004					XXX
22. Commissions and expense allowances on reinsurance assumed							XXX		
23. General insurance expenses and fraternal expenses	1,686,988	228,645		1,458,343					
24. Insurance taxes, licenses and fees, excluding federal income taxes	(37,703)	10,496		(48,199)					
25. Increase in loading on deferred and uncollected premiums	4,922	4,922					XXX		
26. Net transfers to or (from) Separate Accounts net of reinsurance							XXX		
27. Aggregate write-ins for deductions									
28. Totals (Lines 20 to 27)	61,401,086	1,182,710		21,932,087	38,286,289				
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	12,979,485	747,436		10,864,602	1,367,447				
30. Dividends to policyholders and refunds to members	7,481	7,481					XXX		
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	12,972,004	739,955		10,864,602	1,367,447				
32. Federal income taxes incurred (excluding tax on capital gains)	3,383,747	193,017		2,834,031	356,699				
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)	9,588,257	546,938		8,030,571	1,010,748				
34. Policies/certificates in force end of year	7,755	1,764		3,224	2,767		XXX		
DETAILS OF WRITE-INS									
08.301. Miscellaneous income	505	505							
08.302.									
08.303.									
08.398. Summary of remaining write-ins for Line 8.3 from overflow page									
08.399. Totals (Lines 08.301 through 08.303 plus 08.398) (Line 8.3 above)	505	505							
2701.									
2702.									
2703.									
2798. Summary of remaining write-ins for Line 27 from overflow page									
2799. Totals (Lines 2701 through 2703 plus 2798) (Line 27 above)									

ANNUAL STATEMENT FOR THE YEAR 2024 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)	746,039		4,365	287,697		453,977						
2. Considerations for supplementary contracts with life contingencies	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. Net investment income	1,120,517		174,697	203,373		742,447						
4. Amortization of Interest Maintenance Reserve (IMR)	14,732		2,297	2,674		9,761						
5. Separate Accounts net gain from operations excluding unrealized gains or losses												
6. Commissions and expense allowances on reinsurance ceded	48,353			48,353								
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	505		505									
9. Totals (Lines 1 to 8.3)	1,930,146		181,864	542,097		1,206,185						
10. Death benefits	1,411,490		147,915	463,241		800,334						
11. Matured endowments (excluding guaranteed annual pure endowments)	4,450		4,450									
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	71,256		127	71,129								
14. Coupons, guaranteed annual pure endowments and similar benefits												
15. Surrender benefits and withdrawals for life contracts	364,329		109,997			254,332						
16. Group conversions												
17. Interest and adjustments on contract or deposit-type contract funds	11,074		7,520	392		3,162						
18. Payments on supplementary contracts with life contingencies												
19. Increase in aggregate reserves for life and accident and health contracts	(924,331)		(201,586)	(341,084)		(381,661)						
20. Totals (Lines 10 to 19)	938,268		68,423	193,678		676,167						
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	379		104	273		2						XXX
22. Commissions and expense allowances on reinsurance assumed												
23. General insurance expenses	228,645		44,135	75,648		108,862						
24. Insurance taxes, licenses and fees, excluding federal income taxes	10,496		(34)	4,647		5,883						
25. Increase in loading on deferred and uncollected premiums	4,922		(155)	5,077								
26. Net transfers to or (from) Separate Accounts net of reinsurance												
27. Aggregate write-ins for deductions												
28. Totals (Lines 20 to 27)	1,182,710		112,473	279,323		790,914						
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	747,436		69,391	262,774		415,271						
30. Dividends to policyholders and refunds to members	7,481		7,481									
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	739,955		61,910	262,774		415,271						
32. Federal income taxes incurred (excluding tax on capital gains)	193,017		16,149	68,544		108,324						
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)	546,938		45,761	194,230		306,947						
34. Policies/certificates in force end of year	1,764		452	539		773						
DETAILS OF WRITE-INS												
08.301. Miscellaneous income	505		505									
08.302.												
08.303.												
08.398. Summary of remaining write-ins for Line 8.3 from overflow page												
08.399. Totals (Lines 08.301 through 08.303 plus 08.398) (Line 8.3 above)	505		505									
2701.												
2702.												
2703.												
2798. Summary of remaining write-ins for Line 27 from overflow page												
2799. Totals (Lines 2701 through 2703 plus 2798) (Line 27 above)												

(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.)

**ANNUAL STATEMENT FOR THE YEAR 2024 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)									
2. Considerations for supplementary contracts with life contingencies	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
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									
DETAILS OF WRITE-INS									
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 through 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 through 2703 plus 2798) (Line 27 above)									

NONE

(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 2024 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	9,757,876	132,750	9,625,126				
2. Considerations for supplementary contracts with life contingencies	39,072	XXX	XXX	XXX	XXX	39,072	XXX
3. Net investment income	22,701,275	4,516,624	11,284,720			5,810,459	1,089,472
4. Amortization of Interest Maintenance Reserve (IMR)	298,466	59,383	148,365			76,394	14,324
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)	32,796,689	4,708,757	21,058,211			5,925,925	1,103,796
10. Death benefits							
11. Matured endowments (excluding guaranteed annual pure endowments)							
12. Annuity benefits	9,678,019	2,328,765	3,276,487			4,072,767	
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	32,808,184	8,600,009	24,208,175				
16. Group conversions							
17. Interest and adjustments on contract or deposit-type contract funds	887,246	4,557	48,600				834,089
18. Payments on supplementary contracts with life contingencies	1,095,621					1,095,621	
19. Increase in aggregate reserves for life and accident and health contracts	(24,452,131)	(8,545,968)	(12,317,522)			(3,588,641)	
20. Totals (Lines 10 to 19)	20,016,939	2,387,363	15,215,740			1,579,747	834,089
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	505,004	905	504,099				
22. Commissions and expense allowances on reinsurance assumed							
23. General insurance expenses	1,458,343	344,216	814,572			226,147	73,408
24. Insurance taxes, licenses and fees, excluding federal income taxes	(48,199)	(656)	(47,543)				
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)	21,932,087	2,731,828	16,486,868			1,805,894	907,497
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	10,864,602	1,976,929	4,571,343			4,120,031	196,299
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)	10,864,602	1,976,929	4,571,343			4,120,031	196,299
32. Federal income taxes incurred (excluding tax on capital gains)	2,834,031	515,682	1,192,435			1,074,710	51,204
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)	8,030,571	1,461,247	3,378,908			3,045,321	145,095
34. Policies/certificates in force end of year	3,224	1,304	1,346			450	124
DETAILS OF WRITE-INS							
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 through 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 through 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 2024 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	31,740,708					31,740,708	
2. Considerations for supplementary contracts with life contingencies		XXX	XXX	XXX	XXX		XXX
3. Net investment income	7,810,340					7,809,229	1,111
4. Amortization of Interest Maintenance Reserve (IMR)	102,688					102,673	15
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)	39,653,736					39,652,610	1,126
10. Death benefits							
11. Matured endowments (excluding guaranteed annual pure endowments)							
12. Annuity benefits	11,484,894					11,484,894	
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	2,008						2,008
18. Payments on supplementary contracts with life contingencies							
19. Increase in aggregate reserves for life and accident and health contracts	26,799,387					26,799,387	
20. Totals (Lines 10 to 19)	38,286,289					38,284,281	2,008
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)	38,286,289					38,284,281	2,008
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	1,367,447					1,368,329	(882)
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)	1,367,447					1,368,329	(882)
32. Federal income taxes incurred (excluding tax on capital gains)	356,699					356,929	(230)
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)	1,010,748					1,011,400	(652)
34. Policies/certificates in force end of year	2,767					2,763	4
DETAILS OF WRITE-INS							
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 through 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 through 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 2024 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													
DETAILS OF WRITE-INS													
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 through 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 through 2703 plus 2798) (Line 27 above)													

NONE

65

(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 2024 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 ^(b) (N/A Fraternal)	Other Individual Life	YRT Mortality Risk Only
Involving Life or Disability Contingencies (Reserves) (Net of Reinsurance Ceded)												
1. Reserve December 31 of prior year	16,442,093		2,467,242	2,932,373		11,042,478						
2. Tabular net premiums or considerations	242,748		3,140	239,608								
3. Present value of disability claims incurred												
4. Tabular interest	765,818		112,920	122,691		530,207						
5. Tabular less actual reserve released	51,453		(253)	52,543		(837)						
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)	17,502,112		2,583,049	3,347,215		11,571,848						
9. Tabular cost	1,118,685		89,504	521,968		507,213						
10. Reserves released by death	285,225		120,410	5,919		158,896						
11. Reserves released by other terminations (net)	509,184		107,351	156,910		244,923						
12. Annuity, supplementary contract and disability payments involving life contingencies	71,256		127	71,129								
13. Net transfers to or (from) Separate Accounts												
14. Total Deductions (Lines 9 to 13)	1,984,350		317,392	755,926		911,032						
15. Reserve December 31 of current year	15,517,762		2,265,657	2,591,289		10,660,816						
Cash Surrender Value and Policy Loans												
16. CSV Ending balance December 31, current year	12,245,171		1,929,612			10,315,559						
17. Amount Available for Policy Loans Based upon Line 16 CSV	655,560		143,563			511,997						

(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 2024 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 ^(b)	Other Group Life	YRT Mortality Risk Only
Involving Life or Disability Contingencies (Reserves) (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									
Cash Surrender Value and Policy Loans									
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 2024 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		
Involving Life or Disability Contingencies (Reserves) (Net of Reinsurance Ceded)							
1. Reserve December 31 of prior year	335,601,783	71,854,879	175,011,132			88,735,772	
2. Tabular net premiums or considerations	9,796,948	132,750	9,625,126			39,072	
3. Present value of disability claims incurred	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4. Tabular interest	10,670,082	1,993,518	5,547,829			3,128,735	
5. Tabular less actual reserve released	(1,337,338)	256,538	(5,816)			(1,588,060)	
6. Increase in reserve on account of change in valuation basis							
7. Other increases (net)							
8. Totals (Lines 1 to 7)	354,731,475	74,237,685	190,178,271			90,315,519	
9. Tabular cost							
10. Reserves released by death	XXX	XXX	XXX	XXX	XXX	XXX	XXX
11. Reserves released by other terminations (net)	32,808,183	8,600,009	24,208,174				
12. Annuity, supplementary contract and disability payments involving life contingencies	10,773,640	2,328,765	3,276,487			5,168,388	
13. Net transfers to or (from) Separate Accounts							
14. Total Deductions (Lines 9 to 13)	43,581,823	10,928,774	27,484,661			5,168,388	
15. Reserve December 31 of current year	311,149,652	63,308,911	162,693,610			85,147,131	
Cash Surrender Value and Policy Loans							
16. CSV Ending balance December 31, current year	194,425,220	62,924,650	131,500,570				
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 2024 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		
Involving Life or Disability Contingencies (Reserves) (Net of Reinsurance Ceded)							
1. Reserve December 31 of prior year	103,449,189					103,449,189	
2. Tabular net premiums or considerations	31,740,708					31,740,708	
3. Present value of disability claims incurred .....	.XXX	.XXX	.XXX	.XXX	.XXX	.XXX	.XXX
4. Tabular interest	4,762,640					4,762,640	
5. Tabular less actual reserve released	1,780,932					1,780,932	
6. Increase in reserve on account of change in valuation basis							
7. Other increases (net)							
8. Totals (Lines 1 to 7)	141,733,469					141,733,469	
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	11,484,894					11,484,894	
13. Net transfers to or (from) Separate Accounts							
14. Total Deductions (Lines 9 to 13)	11,484,894					11,484,894	
15. Reserve December 31 of current year	130,248,575					130,248,575	
Cash Surrender Value and Policy Loans							
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) 748,667	835,370
1.1 Bonds exempt from U.S. tax	(a)	
1.2 Other bonds (unaffiliated)	(a) 25,065,923	24,134,147
1.3 Bonds of affiliates	(a)	
2.1 Preferred stocks (unaffiliated)	(b) 1,013,586	1,013,586
2.11 Preferred stocks of affiliates	(b)	
2.2 Common stocks (unaffiliated)	830,392	834,482
2.21 Common stocks of affiliates		
3. Mortgage loans	(c)	
4. Real estate	(d)	
5. Contract loans	52,384	47,575
6. Cash, cash equivalents and short-term investments	(e) 1,862,465	1,872,382
7. Derivative instruments	(f)	
8. Other invested assets	4,012,394	3,804,806
9. Aggregate write-ins for investment income		
10. Total gross investment income	33,585,811	32,542,348
11. Investment expenses		(g) 910,217
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)		910,217
17. Net investment income (Line 10 minus Line 16)		31,632,131
DETAILS OF WRITE-INS		
0901.		
0902.		
0903.		
0998. Summary of remaining write-ins for Line 9 from overflow page		
0999. Totals (Lines 0901 through 0903 plus 0998) (Line 9, above)		
1501.		
1502.		
1503.		
1598. Summary of remaining write-ins for Line 15 from overflow page		
1599. Totals (Lines 1501 through 1503 plus 1598) (Line 15, above)		

- (a) Includes \$ 1,161,728 accrual of discount less \$ 1,064,777 amortization of premium and less \$ 513,423 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 \$ 185,548 accrual of discount less \$ amortization of premium and less \$ 1,570 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	76,763		76,763		
1.1 Bonds exempt from U.S. tax					
1.2 Other bonds (unaffiliated)	(4,006,284)	(149,976)	(4,156,260)	6,374	
1.3 Bonds of affiliates					
2.1 Preferred stocks (unaffiliated)	(105,000)		(105,000)	448,865	
2.11 Preferred stocks of affiliates					
2.2 Common stocks (unaffiliated)				752,672	
2.21 Common stocks of affiliates					
3. Mortgage loans					
4. Real estate					
5. Contract loans					
6. Cash, cash equivalents and short-term investments	(403)		(403)		
7. Derivative instruments	1,522,233		1,522,233	396,569	
8. Other invested assets				738,209	
9. Aggregate write-ins for capital gains (losses)					
10. Total capital gains (losses)	(2,512,691)	(149,976)	(2,662,667)	2,342,689	
DETAILS OF WRITE-INS					
0901.					
0902.					
0903.					
0998. Summary of remaining write-ins for Line 9 from overflow page					
0999. Totals (Lines 0901 through 0903 plus 0998) (Line 9, above)					

ANNUAL STATEMENT FOR THE YEAR 2024 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	2	3	4	5	6	7	8
	Total	Individual Life	Group Life	Individual Annuities	Group Annuities	Accident & Health	Fraternal	Other Lines of Business
FIRST YEAR (other than single)								
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)								
SINGLE								
10. Single premiums and considerations:								
10.1 Direct	41,251,773	4,289		9,506,776	31,740,708			
10.2 Reinsurance assumed								
10.3 Reinsurance ceded								
10.4 Net	41,251,773	4,289		9,506,776	31,740,708			
RENEWAL								
11. Uncollected								
12. Deferred and accrued	121,491	121,491						
13. Deferred, accrued and uncollected:								
13.1 Direct	121,491	121,491						
13.2 Reinsurance assumed								
13.3 Reinsurance ceded								
13.4 Net (Line 11 + Line 12)	121,491	121,491						
14. Advance	28,787	28,787						
15. Line 13.4 - Line 14	92,704	92,704						
16. Collected during year:								
16.1 Direct	1,561,817	1,310,717		251,100				
16.2 Reinsurance assumed								
16.3 Reinsurance ceded	566,231	566,231						
16.4 Net	995,586	744,486		251,100				
17. Line 15 + Line 16.4	1,088,290	837,190		251,100				
18. Prior year (uncollected + deferred and accrued - advance)	95,441	95,441						
19. Renewal premiums and considerations:								
19.1 Direct	1,559,081	1,307,981		251,100				
19.2 Reinsurance assumed								
19.3 Reinsurance ceded	566,231	566,231						
19.4 Net (Line 17 - Line 18)	992,850	741,750		251,100				
TOTAL								
20. Total premiums and annuity considerations:								
20.1 Direct	42,810,854	1,312,270		9,757,876	31,740,708			
20.2 Reinsurance assumed								
20.3 Reinsurance ceded	566,231	566,231						
20.4 Net (Lines 9.4 + 10.4 + 19.4)	42,244,623	746,039		9,757,876	31,740,708			

ANNUAL STATEMENT FOR THE YEAR 2024 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
POLICYHOLDERS' DIVIDENDS, REFUNDS TO MEMBERS AND COUPONS APPLIED (included in Part 1)								
21. To pay renewal premiums	1,470	1,470						
22. All other	4,289	4,289						
REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES INCURRED								
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	48,353	48,353						
25.2 Reinsurance assumed								
25.3 Net ceded less assumed	48,353	48,353						
26. Totals:								
26.1 Reinsurance ceded (Page 6, Line 6)	48,353	48,353						
26.2 Reinsurance assumed (Page 6, Line 22)								
26.3 Net ceded less assumed	48,353	48,353						
COMMISSIONS INCURRED (direct business only)								
27. First year (other than single)								
28. Single	502,858			502,858				
29. Renewal	2,526	379		2,147				
30. Deposit-type contract funds								
31. Totals (to agree with Page 6, Line 21)	505,384	379		505,005				

ANNUAL STATEMENT FOR THE YEAR 2024 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			
		3 Cost Containment	3 All Other				
1. Rent	17,308						17,308
2. Salaries and wages	834,355						834,355
3.11 Contributions for benefit plans for employees	115,446						115,446
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	67,778						67,778
3.32 Other agent welfare							
4.1 Legal fees and expenses	3,098						3,098
4.2 Medical examination fees	873						873
4.3 Inspection report fees							
4.4 Fees of public accountants and consulting actuaries	30,347						30,347
4.5 Expense of investigation and settlement of policy claims							
5.1 Traveling expenses	26,496						26,496
5.2 Advertising	2,934						2,934
5.3 Postage, express, telegraph and telephone	29,796						29,796
5.4 Printing and stationery	8,686						8,686
5.5 Cost or depreciation of furniture and equipment	2,865						2,865
5.6 Rental of equipment	669						669
5.7 Cost or depreciation of EDP equipment and software	161,996						161,996
6.1 Books and periodicals	850						850
6.2 Bureau and association fees	3,370						3,370
6.3 Insurance, except on real estate	16,254						16,254
6.4 Miscellaneous losses							
6.5 Collection and bank service charges	33,642						33,642
6.6 Sundry general expenses	56,355						56,355
6.7 Group service and administration fees							
6.8 Reimbursements by uninsured plans							
7.1 Agency expense allowance	3,272						3,272
7.2 Agents' balances charged off (less \$ recovered)							
7.3 Agency conferences other than local meetings	4,643						4,643
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					910,217		910,217
9.3 Aggregate write-ins for expenses	265,956						265,956
10. General expenses incurred	1,686,989				910,217	(b)	(a) 2,597,206
11. General expenses unpaid Dec. 31, prior year	25,453				225,033		250,486
12. General expenses unpaid Dec. 31, current year	87				226,361		226,448
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)	1,712,355				908,889		2,621,244
DETAILS OF WRITE-INS							
09.301. Service bureaus	122,141						122,141
09.302. Other consulting fees	143,815						143,815
09.303.							
09.398. Summary of remaining write-ins for Line 9.3 from overflow page							
09.399. Totals (Lines 09.301 through 09.303 plus 09.398) (Line 9.3 above)	265,956						265,956

(a) Includes management fees of \$ 1,636,679 to affiliates and \$ 739,424 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	(26,152)					(26,152)
3. State taxes on premiums	(11,551)					(11,551)
4. Other state taxes, including \$ for employee benefits						
5. U.S. Social Security taxes						
6. All other taxes						
7. Taxes, licenses and fees incurred	(37,703)					(37,703)
8. Taxes, licenses and fees unpaid Dec. 31, prior year	66,742					66,742
9. Taxes, licenses and fees unpaid Dec. 31, current year	34,519					34,519
10. Taxes, licenses and fees paid during year (Lines 7 + 8 - 9)	(5,480)					(5,480)

EXHIBIT 4 - DIVIDENDS OR REFUNDS

	1 Life	2 Accident and Health
	1. Applied to pay renewal premiums	1,470
2. Applied to shorten the endowment or premium-paying period		
3. Applied to provide paid-up additions	4,289	
4. Applied to provide paid-up annuities		
5. Total Lines 1 through 4	5,759	
6. Paid in cash	217	
7. Left on deposit	3,115	
8. Aggregate write-ins for dividend or refund options		
9. Total Lines 5 through 8	9,091	
10. Amount due and unpaid	503	
11. Provision for dividends or refunds payable in the following calendar year	9,148	
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	9,651	
16. Total from prior year	11,261	
17. Total dividends or refunds (Lines 9 + 15 - 16)	7,481	
DETAILS OF WRITE-INS		
0801.		
0802.		
0803.		
0898. Summary of remaining write-ins for Line 8 from overflow page		
0899. Totals (Lines 0801 through 0803 plus 0898) (Line 8 above)		

EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1	2	3	4	5	6
Valuation Standard	Total ^(a)	Industrial	Ordinary	Credit (Group and Individual)	Group
0100001. 1958 CSO 3.00% NLP 1965-1969	142,935		142,935		
0100002. 1958 CSO 3.50% CRVM ANB 1970-1974 ON CRF	378,131		378,131		
0100003. 1958 CSO 4.00% CRVM ANB 1975-1978 ON CRF	414,827		414,827		
0100004. 1958 CSO 4.50% CRVM ANB 1979-1981 ON CRF	409,713		409,713		
0100005. 1958 CSO 5.50% CRVM ALB 1987-1988 ON CRF	5,576		5,576		
0100006. 1958 CSO 5.50% CRVM ANB 1982-1988 ON CRF	296,618		296,618		
0100007. 1958 CSO 6.00% CRVM ALB 1985-1985 ON CRF	26,571		26,571		
0100008. 1958 CSO 6.00% CRVM ANB 1983-1986 ON CRF	649,410		649,410		
0100009. 1980 CSO 4.00% Reg 147 ALB 2006-2008 ON CNF	543,597		543,597		
0100010. 1980 CSO 4.00% Reg 147 ANB 2006-2007 ON CNF	1,515,819		1,515,819		
0100011. 1980 CSO 4.00% Reg 147 ANB_SSTD 2006-2006 ON CNF	61,346		61,346		
0100012. 1980 CSO 4.50% Reg 147 ALB 2000-2004 ON CNF ISL	181,699		181,699		
0100013. 1980 CSO 4.50% Reg 147 ALB 2004-2005 ON CNF	409,053		409,053		
0100014. 1980 CSO 4.50% Reg 147 ANB 1999-2005 ON CNF	2,294,469		2,294,469		
0100015. 1980 CSO 4.50% Reg 147 ANB_SSTD 2003-2005 ON CNF	119,114		119,114		
0100016. 1980 CSO 5.50% CRVM ALB 1989-1992 ON CRF	87,341		87,341		
0100017. 1980 CSO 5.50% CRVM ANB 1989-1991 ON CRF	5,675		5,675		
0100018. Universal Life California Method 1984-1999 ISL	10,650,255		10,650,255		
0199997. Totals (Gross)	18,192,149		18,192,149		
0199998. Reinsurance ceded	3,253,941		3,253,941		
0199999. Life Insurance: Totals (Net)	14,938,208		14,938,208		
0200001. 2012 IAR ALB 3.00% Def 2021-2022	12,446,158	XXX	12,446,158	XXX	
0200002. 2012 IAR ALB 3.25% Def 2020-2022	11,037,303	XXX	11,037,303	XXX	
0200003. 2012 IAR ALB 3.50% Def 2015-2023	31,375,013	XXX	31,375,013	XXX	
0200004. 2012 IAR ALB 3.75% Def 2016-2024	15,665,563	XXX	15,665,563	XXX	
0200005. 2012 IAR ALB 4.00% Def 2015-2023	10,083,184	XXX	10,083,184	XXX	
0200006. 2012 IAR ALB 4.25% Def 2024	8,411,906	XXX	8,411,906	XXX	
0200007. 2012 IAR ALB 4.75% Def 2023	809,800	XXX	809,800	XXX	
0200008. 2012 IAR ALB 5.00% Def 2024	24,926	XXX	24,926	XXX	
0200009. a-2000 ALB 3.00% Def 2003-2011	405,235	XXX	405,235	XXX	
0200010. a-2000 ALB 3.25% Def 2003-2011	651,872	XXX	651,872	XXX	
0200011. a-2000 ALB 3.50% Def 2007-2013	8,484,171	XXX	8,484,171	XXX	
0200012. a-2000 ALB 3.75% Def 2003-2014	13,320,593	XXX	13,320,593	XXX	
0200013. a-2000 ALB 4.00% Def 2003-2011	887,849	XXX	887,849	XXX	
0200014. a-2000 ALB 4.25% Def 2003-2011	5,008,046	XXX	5,008,046	XXX	
0200015. a-2000 ALB 4.50% Def 2003-2011	25,840,021	XXX	25,840,021	XXX	
0200016. a-2000 ALB 4.75% Def 2003-2010	13,751,347	XXX	13,751,347	XXX	
0200017. a-2000 4.75% SS 2005	420,691	XXX	420,691	XXX	
0200018. a-2000 ALB 5.00% Def 2000-2009	15,317,532	XXX	15,317,532	XXX	
0200019. a-2000 ALB 5.25% Def 2001-2009	13,495,446	XXX	13,495,446	XXX	
0200020. a-2000 5.25% Imm 2005-2006	617,111	XXX	617,111	XXX	
0200021. a-2000 ALB 5.50% Def 2000	1,968,416	XXX	1,968,416	XXX	
0200022. a-2000 5.00% Imm 2002	197,804	XXX	197,804	XXX	
0200023. a-2000 5.50% Imm 2003-2008	1,319,497	XXX	1,319,497	XXX	
0200024. a-2000 5.75% Imm 2003	142,394	XXX	142,394	XXX	
0200025. a-2000 6.00% Imm 2002-2003	1,082,370	XXX	1,082,370	XXX	
0200026. a-2000 6.50% Imm 2002	3,762,727	XXX	3,762,727	XXX	
0200027. a-2000 6.75% Imm 2001	1,281,253	XXX	1,281,253	XXX	
0200028. a-2000 7.00% Imm 2000	119,293	XXX	119,293	XXX	
0200029. 1994 GAR 1.00% Imm 2021	726,057	XXX		XXX	726,057
0200030. 1994 GAR 1.25% Imm 2021 - 2022	48,251	XXX		XXX	48,251
0200031. 1994 GAR 1.50% Imm 2021	4,529,947	XXX		XXX	4,529,947
0200032. 1994 GAR 1.75% Imm 2021 - 2022	575,926	XXX		XXX	575,926
0200033. 1994 GAR 2.00% Imm 2021 - 2022	7,294,292	XXX		XXX	7,294,292
0200034. 1994 GAR 2.25% Imm 2021	4,752,931	XXX		XXX	4,752,931
0200035. 1994 GAR 2.50% Imm 2022	744,351	XXX		XXX	744,351
0200036. 1994 GAR 2.75% Imm 2021	2,108,491	XXX		XXX	2,108,491
0200037. 1994 GAR 3.50% Imm 2022	843,383	XXX		XXX	843,383
0200038. 1994 GAR 3.75% Imm 2022	6,067,386	XXX		XXX	6,067,386
0200039. 1994 GAR 4.00% Imm 2022	25,920,563	XXX		XXX	25,920,563
0200040. 1994 GAR 4.25% Imm 2024	92,446	XXX		XXX	92,446
0200041. 1994 GAR 4.50% Imm 2023 - 2024	11,432,678	XXX		XXX	11,432,678
0200042. 1994 GAR 4.75% Imm 2023 - 2024	19,415,107	XXX		XXX	19,415,107
0200043. 1994 GAR 5.00% Imm 2023 - 2024	34,859,547	XXX		XXX	34,859,547
0200044. 1994 GAR 5.25% Imm 2024	10,837,219	XXX		XXX	10,837,219
0200045. 83a 11.00% SS 1985	1,283,488	XXX	1,283,488	XXX	
0200046. 83a 11.25% SS 1984	50,020	XXX	50,020	XXX	
0200047. 83a ALB 2.75% Def 1979-1980	34,228	XXX	34,228	XXX	
0200048. 83a 4.75% SS 1999	18,662	XXX	18,662	XXX	
0200049. 83a ALB 5.00% Def 1998-1999	3,863,877	XXX	3,863,877	XXX	
0200050. 83a 5.00% SS 2001-2002	4,567,393	XXX	4,567,393	XXX	
0200051. 83a ALB 5.25% Def 1994-1998	2,423,375	XXX	2,423,375	XXX	
0200052. 83a 5.25% SS 2000	142,938	XXX	142,938	XXX	
0200053. 83a ALB 5.50% Def 1994-1996	592,696	XXX	592,696	XXX	
0200054. 83a 5.50% SS 1999-2003	1,211,941	XXX	1,211,941	XXX	
0200055. 83a ALB 5.75% Def 1993	362,859	XXX	362,859	XXX	
0200056. 83a 5.75% SS 2003	920,422	XXX	920,422	XXX	
0200057. 83a ALB 6.00% Def 1987-1995	998,148	XXX	998,148	XXX	
0200058. 83a 6.00% Imm 1998	27,673	XXX	27,673	XXX	
0200059. 83a 6.00% SS 1990-2003	4,159,222	XXX	4,159,222	XXX	
0200060. 83a ALB 6.25% Def 1988-1992	349,888	XXX	349,888	XXX	
0200061. 83a 6.25% Imm 1999	208,206	XXX	208,206	XXX	
0200062. 83a 6.25% SS 1998-2002	1,319,758	XXX	1,319,758	XXX	
0200063. 83a ALB 6.50% Def 1986-1990	802,691	XXX	802,691	XXX	
0200064. 83a 6.50% Imm 1996	7,482	XXX	7,482	XXX	
0200065. 83a 6.50% SS 1986-2002	3,939,615	XXX	3,939,615	XXX	
0200066. 83a ALB 6.75% Def 1991	736,540	XXX	736,540	XXX	
0200067. 83a 6.75% Imm 1997	9,262	XXX	9,262	XXX	

EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1	2	3	4	5	6
Valuation Standard	Total ^(a)	Industrial	Ordinary	Credit (Group and Individual)	Group
0200068. 83a 6.75% SS 1996-2001	6,029,114	XXX	6,029,114	XXX	
0200069. 83a ALB 7.00% Def 1984-1989	833,274	XXX	833,274	XXX	
0200070. 83a 7.00% Imm 1993	6,137	XXX	6,137	XXX	
0200071. 83a 7.00% SS 1993-2000	4,192,528	XXX	4,192,528	XXX	
0200072. 83a ALB 7.25% Def 1986	597,132	XXX	597,132	XXX	
0200073. 83a 7.25% SS 1991-1995	449,470	XXX	449,470	XXX	
0200074. 83a 7.50% SS 1981	166,558	XXX	166,558	XXX	
0200075. 83a 7.75% SS 1992	298,952	XXX	298,952	XXX	
0200076. 83a 8.00% SS 1987	342,389	XXX	342,389	XXX	
0200077. 83a 8.25% SS 1989-1991	2,244,465	XXX	2,244,465	XXX	
0200078. 83a ALB 8.50% Def 1984-1985	1,258,557	XXX	1,258,557	XXX	
0200079. 83a 8.75% Imm 1989	44,831	XXX	44,831	XXX	
0200080. 83a 8.75% SS 1988-1989	1,968,907	XXX	1,968,907	XXX	
0200081. 83a 9.25% SS 1986	489,156	XXX	489,156	XXX	
0200082. 83a ALB 10.00% Def 1982	148,321	XXX	148,321	XXX	
0200083. 71 IAM ALB 2.75% Def 1975-1977	16,555	XXX	16,555	XXX	
0200084. 71 IAM 3.50% Imm 1972	8,727	XXX	8,727	XXX	
0299997. Totals (Gross)	375,301,553	XXX	245,052,978	XXX	130,248,575
0299998. Reinsurance ceded		XXX		XXX	
0299999. Annuities: Totals (Net)	375,301,553	XXX	245,052,978	XXX	130,248,575
0300001. 2012 IAR 1.00% SCL 2021	28,665		28,665		
0300002. 2012 IAR 1.25% SCL 2020	25,927		25,927		
0300003. 2012 IAR 1.50% SCL 2021	61,601		61,601		
0300004. 2012 IAR 1.75% SCL 2020-2022	35,379		35,379		
0300005. 2012 IAR 2.00% SCL 2021	17,872		17,872		
0300006. 2012 IAR 2.25% SCL 2020	245,633		245,633		
0300007. 2012 IAR 2.50% SCL 2020-2022	166,316		166,316		
0300008. 2012 IAR 2.75% SCL 2018-2022	244,756		244,756		
0300009. 2012 IAR 3.00% SCL 2018-2022	146,682		146,682		
0300010. 2012 IAR 3.25% SCL 2018-2019	40,979		40,979		
0300011. 2012 IAR 3.50% SCL 2018-2019	268,221		268,221		
0300012. 2012 IAR 3.75% SCL 2017-2022	291,203		291,203		
0300013. 2012 IAR 4.00% SCL 2015-2019	1,848,250		1,848,250		
0300014. 2012 IAR 4.25% SCL 2022	75,913		75,913		
0300015. 2012 IAR 4.50% SCL 2023	278,191		278,191		
0300016. 2012 IAR 4.75% SCL 2023-2024	144,319		144,319		
0300017. 2012 IAR 5.00% SCL 2023	63,155		63,155		
0300018. 2012 IAR 5.25% SCL 2024	21,173		21,173		
0300019. a-2000 4.25% SCL 2012	162,058		162,058		
0300020. a-2000 4.50% SCL 2014	14,508		14,508		
0300021. a-2000 5.00% SCL 2011	14,391		14,391		
0300022. a-2000 5.25% SCL 2006	246,705		246,705		
0300023. a-2000 5.50% SCL 2004-2008	341,092		341,092		
0300024. a-2000 6.50% SCL 2002	115,329		115,329		
0300025. 83a 6.25% SCL 1999	78,874		78,874		
0300026. 83a 6.50% SCL 1994	13,638		13,638		
0300027. 83a 6.75% SCL 1996	2,590		2,590		
0300028. 83a 7.00% SCL 1993	9,250		9,250		
0300029. 83a 7.25% SCL 1995	9,397		9,397		
0300030. 83a 7.75% SCL 1992	84,607		84,607		
0399997. Totals (Gross)	5,096,674		5,096,674		
0399998. Reinsurance ceded					
0399999. SCWLC: Totals (Net)	5,096,674		5,096,674		
0400001. 1959 ADB & 1958 CSO 3.00 - 6.00%	27,696		27,696		
0499997. Totals (Gross)	27,696		27,696		
0499998. Reinsurance ceded					
0499999. Accidental Death Benefits: Totals (Net)	27,696		27,696		
0500001. 1952 INTERCO DISABILITY & 1958 CSO 3.00%	5,509		5,509		
0500002. 1985 CIDA & 1980 CSO 4.50%	9,567		9,567		
0599997. Totals (Gross)	15,076		15,076		
0599998. Reinsurance ceded					
0599999. Disability-Active Lives: Totals (Net)	15,076		15,076		
0600001. 1952 INTERCO DISABILITY & 1958 CSO 3.00%	152,196		152,196		
0699997. Totals (Gross)	152,196		152,196		
0699998. Reinsurance ceded					
0699999. Disability-Disabled Lives: Totals (Net)	152,196		152,196		
0700001. Deficiency Reserves	1,205,152		1,205,152		
0700002. Non Deduction Reserve	3,778		3,778		
0700003. Additional Actuarial Reserves-Asset Liability Analysis	61,000,000		61,000,000		
0799997. Totals (Gross)	62,208,930		62,208,930		
0799998. Reinsurance ceded	824,347		824,347		
0799999. Miscellaneous Reserves: Totals (Net)	61,384,583		61,384,583		
9999999. Totals (Net) - Page 3, Line 1	456,915,986		326,667,411		130,248,575

(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 \$426,175 ; Supplementary Contracts with Life Contingencies \$ 149,290 ; 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 [] 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 []
- 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 [] 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 []
 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 []
- 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 []
- 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 []
- 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 []
- 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 Description of Valuation Class	Valuation Basis		4 Increase in Actuarial Reserve Due to Change
	2 Changed From	3 Changed To	
NONE			
9999999 - Total (Column 4, only)			

ANNUAL STATEMENT FOR THE YEAR 2024 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK
EXHIBIT 6 - AGGREGATE RESERVES FOR ACCIDENT AND HEALTH CONTRACTS ^(a)

	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										
ACTIVE LIFE RESERVE													
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)													
CLAIM RESERVE													
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 through 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 through 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	17,085,357		14,262,843	2,659,663	162,851	
2. Deposits received during the year	47,145		3,231	40,799	3,115	
3. Investment earnings credited to the account	745,615		690,605	49,513	5,497	
4. Other net change in reserves	64,404		18,400	46,004		
5. Fees and other charges assessed						
6. Surrender charges						
7. Net surrender or withdrawal payments	2,073,453		1,429,496	627,459	16,498	
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)	15,869,068		13,545,583	2,168,520	154,965	
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)	15,869,068		13,545,583	2,168,520	154,965	

(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 2024 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	986,542	986,542						
	2.22 Reinsurance assumed								
	2.23 Reinsurance ceded	308,129	308,129						
	2.24 Net	678,413	(b) 678,413	(b)	(b)		(b)		
3. Incurred but unreported:									
	3.1 Direct	159,106	159,106						
	3.2 Reinsurance assumed								
	3.3 Reinsurance ceded	65,050	65,050						
	3.4 Net	94,056	(b) 94,056	(b)	(b)		(b)		
4. TOTALS	4.1 Direct	1,145,648	1,145,648						
	4.2 Reinsurance assumed								
	4.3 Reinsurance ceded	373,179	373,179						
	4.4 Net	772,469	(a) 772,469	(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 \$ 152,196 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 2024 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	23,386,535	1,128,001		10,773,640	11,484,894			
1.2 Reinsurance assumed								
1.3 Reinsurance ceded	350,825	350,825						
1.4 Net	(c) 23,035,710	777,176		10,773,640	11,484,894			
2. Liability December 31, current year from Part 1:								
2.1 Direct	1,145,648	1,145,648						
2.2 Reinsurance assumed								
2.3 Reinsurance ceded	373,179	373,179						
2.4 Net	772,469	772,469						
3. Amounts recoverable from reinsurers December 31, current year								
4. Liability December 31, prior year:								
4.1 Direct	463,363	463,363						
4.2 Reinsurance assumed								
4.3 Reinsurance ceded	180,415	180,415						
4.4 Net	282,948	282,948						
5. Amounts recoverable from reinsurers December 31, prior year	220,498	220,498						
6. Incurred Benefits								
6.1 Direct	24,068,820	1,810,286		10,773,640	11,484,894			
6.2 Reinsurance assumed								
6.3 Reinsurance ceded	323,091	323,091						
6.4 Net	23,745,729	1,487,195		10,773,640	11,484,894			

(a) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ 4,450 in Line 1.1, \$ 4,450 in Line 1.4.

\$ 4,450 in Line 6.1, and \$ 4,450 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 \$ 71,256 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	1,829	1,917	88
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)	1,829	1,917	88
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	20,777	63,182	42,405
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	9,667,076	6,646,936	(3,020,140)
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	58,076	1,340,017	1,281,941
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	9,747,758	8,052,052	(1,695,706)
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts			
28. Total (Lines 26 and 27)	9,747,758	8,052,052	(1,695,706)
DETAILS OF WRITE-INS			
1101.			
1102.			
1103.			
1198. Summary of remaining write-ins for Line 11 from overflow page			
1199. Totals (Lines 1101 through 1103 plus 1198)(Line 11 above)			
2501. Prepaid expenses	58,076	118,871	60,795
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 through 2503 plus 2598)(Line 25 above)	58,076	1,340,017	1,281,941

NOTES TO FINANCIAL STATEMENTS

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, effective December 1, 2022, 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, 2024	December 31, 2023
NET INCOME					
(1)				\$ 8,470,383	\$ 5,361,198
(2)					
(3)					
(4)				\$ 8,470,383	\$ 5,361,198
SURPLUS (DEFICIT)					
(5)				\$ 96,864,978	\$ 86,078,968
(6)					
(7)					
(8)				\$ 96,864,978	\$ 86,078,968

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 for policies with mortality or morbidity risk are recognized as revenue when received. Considerations received for annuity policies without mortality or morbidity risk are recorded using deposit accounting and recorded directly to an appropriate policy reserve account without recognizing premium revenue. Expenses incurred in connection with acquiring new insurance business, including acquisition costs such as sales commissions are charged to operations as incurred.

The Company's Board of Directors is responsible for approving retained and divisible amounts of surplus, if any. Nonguaranteed dividends paid to policyholders reflect investment, mortality, and expense considerations. Periodic experience analysis may result in changes to future dividends.

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-

NOTES TO FINANCIAL STATEMENTS

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 OTTI 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 premium deficiency reserves.
- (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

On August 13, 2023, the Statutory Accounting Principles Working Group adopted INT 23-01, *Net Negative (Disallowed) Interest Maintenance Reserve*. This interpretation provides optional, limited-time guidance, which allows the admittance of net negative (disallowed) interest maintenance reserve ("IMR"), if certain conditions are met, up to 10% of adjusted general account capital and surplus. See Notes 13I and 21J for additional details.

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, 2024 and 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 corrections of errors during the current and prior year that applied to the Company.

3. Business Combinations and Goodwill - None

4. Discontinued Operations - None

5. Investments

A. Mortgage Loans, Including Mezzanine Real Estate Loans - None

B. Debt Restructuring - None

C. Reverse mortgages - None

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 2024, 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.

NOTES TO FINANCIAL STATEMENTS

- (3) During 2024, 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
95058XAH1	\$ 2,677,419	\$ 2,592,221	\$ 85,198	\$ 2,592,221	\$ 2,592,208	9/30/2024
72703PAC7	\$ 1,438,235	\$ 1,373,457	\$ 64,778	\$ 1,373,457	\$ 1,342,501	9/30/2024
Totals	XXX	XXX	<u>\$ 149,976</u>	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, 2024 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	\$227,428
2. 12 Months or Longer	\$1,301,474

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

1. Less than 12 Months	\$8,106,879
2. 12 Months or Longer	\$20,768,973

- (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 - None

K. Investments in Low-Income Housing Tax Credits (LIHTC) - None

NOTES TO FINANCIAL STATEMENTS

L. Restricted Assets

- (1) At December 31, 2024, 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							Total Admitted Restricted (5 minus 8)	Percentage		
	1	2	3	4	5	6	7		8	9	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)	Total (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	302,489	—	—	—	302,489	300,000	2,489	—	302,489	0.05 %	0.05 %
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)	\$302,489	\$ —	\$ —	\$ —	\$302,489	\$300,000	\$ 2,489	\$ —	\$ 302,489	0.05 %	0.05 %

(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 - None

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	3	—
(2) Aggregate Amount of Investment Income Generated	\$ 271,355	\$ —

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

S. Aggregate Collateral Loans by Qualifying Investment Collateral - 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, 2024.

- B. The Company recognized no impairments on joint ventures, partnerships and limited liability companies in 2024.

NOTES TO FINANCIAL STATEMENTS

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, 2024.

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

Interest Income Due and Accrued	Amount
1. Gross	\$ 4,830,485
2. Nonadmitted	\$ —
3. Admitted	\$ 4,830,485

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 non-performance by its counterparties. As a result, the fair value of those derivatives reflects assumptions regarding this non-performance risk. The non-performance risk is the net counterparty exposure based on the fair value of the open contracts less collateral held. The Company maintains a policy of requiring all derivative contracts to be governed by an International Swaps and Derivatives Association (“ISDA”) Master Agreement. 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 option 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 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.

Equity options contracts used by the Company expose the Company to market risk (market movements). These option contracts are used to economically hedge risks associated with the Company’s FIA products, which allow the policyholder to elect interest to be credited based on the market return of an equity index. The Company purchases equity options that are highly correlated to the portfolio allocation decisions of the contract holders, such that the Company is economically hedged with respect to returns each period.

- (2) The Company uses static and dynamic hedging strategies to hedge the equity linked liability underlying its FIA products. Over the counter equity options are used to hedge market exposures of the liabilities with the objective of offsetting fair value changes and to manage the effect of policyholder behavior such as the option to switch after annual renewals. The indices underlying the options are the same indices referenced by the FIAs. The options are matched to the liabilities with respect to equity index movements frequently. Other market exposures are hedged periodically depending on market conditions and the Company’s risk tolerance. Static and dynamic hedging exposes the Company to the risk that un-hedged market exposures result in divergence between changes in the fair value of the liabilities and the hedging assets. The Company uses a variety of techniques including direct estimation of market sensitivities to monitor this risk daily. The Company intends to continue to adjust the strategy as product design evolves, and as market conditions and the Company’s risk tolerance change.
- (3) The Company’s equity 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. The derivative instruments are marked to market through surplus. Realized gains and losses on the equity options are recognized in net investment income.
- (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

NOTES TO FINANCIAL STATEMENTS

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, 2024 are as follows:

	12/31/2024		
	(1)	(2)	(3)
	Ordinary	Capital	Col. 1+2 Total
(1)			
a. Gross Deferred Tax Assets	\$ 15,262,309	\$ 28,949	\$ 15,291,258
b. Statutory Valuation Allowance Adjustments	—	—	—
c. Adjusted Gross Deferred Tax Assets (1a -1b)	15,262,309	28,949	15,291,258
d. Deferred Tax Assets Nonadmitted	9,667,076	—	9,667,076
e. Subtotal Net Admitted Deferred Tax Asset (1c - 1d)	5,595,233	28,949	5,624,182
f. Deferred Tax Liabilities	3,497,624	1,720,420	5,218,044
g. Net Admitted Deferred Tax Asset/(Net Deferred Tax Liability) (1e - 1f)	\$ 2,097,609	\$ (1,691,471)	\$ 406,138
	12/31/2023		
	(4)	(5)	(6)
	Ordinary	Capital	Col. 4+5 Total
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
	Change		
	(7)	(8)	(9)
	Ordinary	Capital	Col. 7+8 Total
a. Gross Deferred Tax Assets	\$ (60,975)	\$ (158,061)	\$ (219,036)
b. Statutory Valuation Allowance Adjustments	(1,963,645)	—	(1,963,645)
c. Adjusted Gross Deferred Tax Assets (1a -1b)	1,902,670	(158,061)	1,744,609
d. Deferred Tax Assets Nonadmitted	3,020,140	—	3,020,140
e. Subtotal Net Admitted Deferred Tax Asset (1c - 1d)	(1,117,470)	(158,061)	(1,275,531)
f. Deferred Tax Liabilities	2,907,418	(4,065,291)	(1,157,873)
g. Net Admitted Deferred Tax Asset/(Net Deferred Tax Liability) (1e - 1f)	\$ (4,024,888)	\$ 3,907,230	\$ (117,658)

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

	12/31/2024		
	(1)	(2)	(3)
	Ordinary	Capital	Col. 1+2 Total
h. Net deferred tax asset (liability)	\$ 11,764,685	\$ (1,691,471)	\$ 10,073,214
i. Tax-effect of unrealized gains and (losses)	—	939,403	939,403
k. Net tax effect without unrealized gains and losses	\$ 11,764,685	\$ (752,068)	\$ 11,012,617
	12/31/2023		
	(4)	(5)	(6)
	Ordinary	Capital	Col. 4+5 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

NOTES TO FINANCIAL STATEMENTS

	Change		
	(7)	(8)	(9)
	Ordinary	Capital	Col. 7+8 Total
h. Net deferred tax asset (liability)	\$ (1,004,748)	\$ 3,907,230	\$ 2,902,482
i. Tax-effect of unrealized gains and (losses)	—	408,685	408,685
k. Net tax effect without unrealized gains and losses	(1,004,748)	4,315,915	3,311,167
l. Change in deferred income tax	<u>\$ (1,004,748)</u>	<u>\$ 4,315,915</u>	<u>\$ 3,311,167</u>

(2) Admission Calculation Components SSAP No. 101:

	12/31/2024		
	(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)	406,138	—	406,138
1 Adjusted Gross Deferred Tax Assets Expected to be Realized Following the Balance Sheet Date	406,138	—	406,138
2 Adjusted Gross Deferred Tax Assets Allowed Per Limitation Threshold	XXX	XXX	14,468,826
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	5,189,095	28,949	5,218,044
d. Deferred Tax Assets Admitted as the result of application of SSAP No. 101 Total (2(a)+2(b)+2(c))	<u>\$ 5,595,233</u>	<u>\$ 28,949</u>	<u>\$ 5,624,182</u>

(2) Admission Calculation Components SSAP No. 101:

	12/31/2023		
	(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)	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))	<u>\$ 6,712,703</u>	<u>\$ 187,010</u>	<u>\$ 6,899,713</u>

(2) Admission Calculation Components SSAP No. 101:

	Change		
	(7)	(8)	(9)
	Ordinary	Capital	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)	(117,658)	—	(117,658)
1 Adjusted Gross Deferred Tax Assets Expected to be Realized Following the Balance Sheet Date	(117,658)	—	(117,658)
2 Adjusted Gross Deferred Tax Assets Allowed Per Limitation Threshold	XXX	XXX	1,635,551
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	(999,812)	(158,061)	(1,157,873)
d. Deferred Tax Assets Admitted as the result of application of SSAP No. 101 Total (2(a)+2(b)+2(c))	<u>\$ (1,117,470)</u>	<u>\$ (158,061)</u>	<u>\$ (1,275,531)</u>

(3) Realization Threshold Data

	2024	2023
a. Ratio Percentage Used To Determine Recovery Period And Threshold Limitation Amount.	1348%	1159%
b. Amount of Adjusted Capital and Surplus Used To Determine Recovery Period And The Threshold Limitation in 2(b)2 Above.	\$105,716,402	\$93,579,749

NOTES TO FINANCIAL STATEMENTS

	12/31/2024		12/31/2023		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)	15,262,309	28,949	13,359,639	187,010	1,902,670	(158,061)
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)	5,595,233	28,949	6,712,703	187,010	(1,117,470)	(158,061)
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 %
4						
b. Does the Company's tax-planning strategies include the use of reinsurance?	Yes ___	No <u>X</u>				

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) 12/31/2024	(2) 12/31/2023	(3) (Col 1-2) Change
(1) Current Income Tax			
a. Federal	\$ 3,383,747	\$ 4,034,377	\$ (650,630)
b. Foreign	—	—	—
c. Subtotal (1a+1b)	\$ 3,383,747	\$ 4,034,377	\$ (650,630)
d. Federal income tax on net capital gains	431,891	(336,133)	768,024
e. Utilization of capital loss carry-forwards	—	—	—
f. Other	—	—	—
g. Federal and Foreign income taxes incurred (1c+1d+1e+1f)	\$ 3,815,638	\$ 3,698,244	\$ 117,394

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

	(1) 12/31/2024	(2) 12/31/2023	(3) (Col 1-2) Change
a. Ordinary			
1 Discounting of Unpaid Losses	\$ —	\$ —	\$ —
2 Unearned Premium Revenue	—	—	—
3 Policyholder Reserves	14,969,982	15,004,038	(34,056)
4 Investments	—	—	—
5 Deferred acquisition costs	273,668	281,015	(7,347)
6 Policyholder dividends accrual	—	—	—
7 Fixed assets	—	—	—
8 Compensation and benefits accrual	—	—	—
9 Pension accrual	—	—	—
10 Receivables - nonadmitted	4,363	13,268	(8,905)
11 Net operating loss carry-forward	—	—	—
12 Tax credit-carryforward	—	—	—
13 Other	14,296	24,963	(10,667)
(99) Subtotal (sum of 2a1 through 2a13)	\$ 15,262,309	\$ 15,323,284	\$ (60,975)
b. Statutory valuation allowance adjustment	—	1,963,645	(1,963,645)
c. Nonadmitted	9,667,076	6,646,936	3,020,140
d. Admitted ordinary deferred tax assets	5,595,233	6,712,703	(1,117,470)
e. Capital			
1 Investments	28,949	187,010	(158,061)
2 Net capital loss carry-forward	—	—	—
3 Real estate	—	—	—
4 Other	—	—	—
(99) Subtotal (2e1+2e2+2e3+2e4)	\$ 28,949	\$ 187,010	\$ (158,061)
f. Statutory valuation allowance adjustment	—	—	—
g. Nonadmitted	—	—	—
h. Admitted capital deferred tax assets (2e99 - 2f - 2g)	28,949	187,010	(158,061)
i. Admitted deferred tax assets (2d + 2h)	\$ 5,624,182	\$ 6,899,713	\$ (1,275,531)

NOTES TO FINANCIAL STATEMENTS

(3)	Deferred tax liabilities:	(1)	(2)	(3)
a.	Ordinary	12/31/2024	12/31/2023	Change
	1 Investments	3,245,854	104,673	3,141,181
	2 Fixed assets	—	—	—
	3 Unearned Premium Revenue	19,956	21,904	(1,948)
	4 Policyholder reserves	231,814	463,629	(231,815)
	5 Other	—	—	—
	(99) Subtotal (3a1+3a2+3a3+3a4+3a5)	<u>\$ 3,497,624</u>	<u>\$ 590,206</u>	<u>\$ 2,907,418</u>
	b. Capital			
	1 Investments	1,720,420	5,785,711	(4,065,291)
	2 Real estates	—	—	—
	3 Other	—	—	—
	(99) Subtotal (3b1+3b2+3b3)	<u>1,720,420</u>	<u>5,785,711</u>	<u>(4,065,291)</u>
	c. Deferred tax liabilities (3a99 + 3b99)	<u>5,218,044</u>	<u>6,375,917</u>	<u>(1,157,873)</u>
(4)	Net deferred tax assets/liabilities (2i-3c)	<u>\$ 406,138</u>	<u>\$ 523,796</u>	<u>\$ (117,658)</u>

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, 2024 the Company determined it was more likely than not that all of the Ordinary Deferred Tax Assets would be realized. As of December 31, 2023, the Company had an ordinary valuation allowance of \$1,963,645. Based on the available evidence, as of December 31, 2024 and 2023, the Company is not recording a valuation allowance against the capital deferred tax assets.

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:

	12/31/2024	12/31/2023
(1) Net gain from operations before income taxes	\$ 12,972,006	\$ 12,109,183
(2) Capital gains/(losses)	<u>(2,662,666)</u>	<u>(7,673,748)</u>
	\$ 10,309,340	\$ 4,435,435
(3) Income tax expense (benefit) at 21% statutory rate	2,164,961	931,441
(4) Increase (decrease) in tax resulting from:		
a. Dividends received deduction	(119,966)	(124,601)
b. Nondeductible expenses for meals, penalties, and lobbying	(6,227)	3,625
c. IMR amortization	(87,336)	127,530
d. Change in asset valuation reserve	—	—
e. Transfer pricing adjustments	(18,098)	(22,123)
f. Prior year tax adjustment	(25,378)	231,956
g. Change in Statutory valuation allowance adjustment	(1,963,645)	1,963,645
h. Change in Surplus Adjustments	83,279	230,627
i. Change in Non-admitted (assets)	21,691	(31,885)
j. Change in Tax Rate on Deferred Tax Assets	—	—
k. Other	455,190	(51)
(5) Total income tax expected	<u>\$ 504,471</u>	<u>\$ 3,310,164</u>
(6) Current income taxes incurred	3,815,638	3,698,244
(7) Change in deferred income tax (without tax on unrealized gains and losses and nonadmitted assets)	(3,311,167)	(388,080)
(8) Total statutory income tax incurred	<u>\$ 504,471</u>	<u>\$ 3,310,164</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, 2024, the life companies have consolidated operating loss of \$304,295,151 with unlimited carryforward, of which \$42,161,847 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, 2024, the Life group generated an \$89,066,472 capital loss carryforward, available to offset capital losses for the next five years. In addition, the life companies have \$4,873,109 of Low-Income Housing Tax Credits carryforward to offset taxable income in the future. If unused, the credits will expire in the years 2041 through 2044. 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 \$0 of capital gain taxes for the period ending December 31, 2024 and the prior two years. The Life group does not have any capital gains that are available for recoupment in the event of future net capital losses. 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, 2024.

NOTES TO FINANCIAL STATEMENTS

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 IID, the New York State Department of Financial Services and 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, 2024 are years ended December 31, 2021 through December 31, 2024.

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 2024 and 2023 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

NOTES TO FINANCIAL STATEMENTS

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	\$ 3,738,958
2	PINEBRIDGE PRIVATE CREDIT II	Bond/Limited Partnership Interest	\$ 1,543,341

c. Assets Transferred

Ref #	Name of Related Party	Description of Assets Transferred	Statement Value of Assets Transferred*
1	PINEBRIDGE PRIVATE CREDIT II	Cash	\$ 3,738,958
2	PINEBRIDGE PRIVATE CREDIT II	Cash	\$ 1,543,341

*Due to the similar nature of these transactions, the amounts in the last column represent the aggregate transactions for the year ended December 31, 2024.

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

D. At December 31, 2024, the Company has the following amounts due to or from related parties:

Amount due (to) from	Related Party	Relationship to Company
\$(192,010)	Fidelity & Guaranty Life Business Services, Inc. ("FGLBS")	Affiliate

The terms of the settlement require that balances be settled within 30 days, except where settlement terms are otherwise stated..

Additionally, the Company had an income tax payable balance of \$384,100 to FGLIC at December 31, 2024.

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. Guarantees or undertakings for related parties - None

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. Detail of investments in affiliates greater than 10% of admitted assets - Not Applicable

J. Write Down for impairments of investments in affiliates or SCA write downs - Not Applicable

K. Foreign insurance subsidiary valued using CARVM - Not Applicable.

L. Downstream holding company valued using look-through method - Not Applicable

M. All SCA Investments - Not Applicable

N. Investment in Insurance SCAs - Not Applicable

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-D. Defined Benefit Plan - None

E. Defined Contributions Plans - None

F. Multiemployer Plans - None

NOTES TO FINANCIAL STATEMENTS

G. Consolidated/Holding Company Plans

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. Costs incurred under the expense sharing agreement between the Company and FGLBS included \$116,560 and \$133,088 of share-based compensation expense related to the participation of FGLBS's employees in this plan for the years ended December 31, 2024 and 2023, respectively. The Company does not have any employees and is not directly liable for obligations under the FGAL stock-based incentive plans.

H. Postemployment Benefits and Compensated Absences - None

I. Impact of Medicare Modernization Act on Postretirement Benefits - None

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 two 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. In order to pay an ordinary dividend, an insurer must provide advance written notice to the NYDFS and any extraordinary dividend must be approved by the NYDFS. 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, 2024.

E. Within the limitations of (C) above, the maximum amount of dividends that the Company will be permitted to distribute during 2025 as ordinary dividends is \$9,642,498.

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, 2024.

H. No stock is held by the Company for special purposes.

I. Changes in balances of special surplus funds from the prior year are due to an increase of \$3,613,715 related to admitted disallowed IMR.

J. The portion of unassigned funds (surplus) represented by cumulative net unrealized gains (losses) at December 31, 2024 was \$3,775,663.

K. Surplus Notes - None

L. Impact of Any Restatement Due to Prior Quasi-reorganizations - Not Applicable

M. Effective Date(s) of Quasi-Reorganizations in the Prior 10 Years - Not Applicable

14. Liabilities, Contingencies and Assessments

A. Contingent Commitments

(1) Unfunded Commitments

As of December 31, 2024, the Company had unfunded commitments to invest in certain 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. A summary of unfunded commitments by Other Invested Asset category is included below:

	<u>December 31, 2024</u>
Partnership interest with underlying characteristics of:	
Common stock - Unaffiliated	\$ 5,625,061
Fixed income - Unaffiliated	4,139,073
Total unfunded commitments	<u>\$ 9,764,134</u>

NOTES TO FINANCIAL STATEMENTS

(2) & (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 - None

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 2024.

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

A. Lessee Operating Lease - None

B. Lessor Leases - None

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 - None

19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators - Not Applicable

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, 2024:

(1) Description	(2) (Level 1)	(3) (Level 2)	(4) (Level 3)	(5) Net Asset Value (NAV)	(6) Total
Assets at fair value:					
Bonds	\$ —	\$ 85,454	\$ —	\$ —	\$ 85,454
Preferred stock	2,611,637	10,060,031	—	—	12,671,668
Common stock - unaffiliated	7,862,146	—	—	—	7,862,146
Derivative instruments:					
Equity options	—	2,158,442	—	—	2,158,442
Total assets at fair value	<u>\$ 10,473,783</u>	<u>\$ 12,303,927</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 22,777,710</u>

NOTES TO FINANCIAL STATEMENTS

(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. The valuations for bonds and the majority of preferred stocks are based on pricing models for which the primary inputs are observable and, therefore, the investments were classified as Level 2.

Derivative instruments: The fair value of call option assets is based upon valuation pricing models, which represents what the Company would expect to receive or pay at the balance sheet date if it canceled the options, entered into offsetting positions, or exercised the options. Fair 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, 2024:

Type of Financial Instruments	Aggregate Fair Value	Admitted Asset	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Assets:							
Bonds	\$ 391,943,038	\$ 419,391,648	\$ 28,527,826	\$ 336,241,416	\$ 27,173,796	\$ —	—
Preferred stocks	12,671,668	12,671,668	2,611,637	10,060,031	—	—	—
Common stocks	7,862,146	7,862,146	7,862,146	—	—	—	—
Derivative instruments	2,158,442	2,158,442	—	2,158,442	—	—	—
Surplus debentures, included in other invested assets	8,562,978	9,409,451	—	8,562,978	—	—	—
Other invested assets	18,808,628	18,808,628	—	—	—	18,808,628	—
Policy loans	655,558	655,558	—	—	655,558	—	—
Short term bonds	697,070	698,282	—	697,070	—	—	—
Cash	12,970,132	12,970,132	12,970,132	—	—	—	—
Cash equivalents	89,926,340	89,916,388	89,926,340	—	—	—	—
Liabilities:							
Deposit-type contracts- General Account: Payout annuities without life contingency	14,579,640	15,704,677	—	—	14,579,640	—	—
Deposit-type contracts- General Account: Pension risk transfer	9,688	9,425	—	—	9,688	—	—
Total General Account deposit-type contracts	\$ 14,589,328	\$ 15,714,102	\$ —	\$ —	\$ 14,589,328	\$ —	—

Bonds (long and short term) and preferred stocks: Fair values for bonds and preferred stocks are determined as described in Note 20 A(4) above.

NOTES TO FINANCIAL STATEMENTS

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

Cash equivalents: The Company's investment in cash equivalents is in the form of short-term bonds and their carrying amounts reported approximate their fair values.

Common stocks: Fair value for common stocks is based on quoted market prices.

Derivative instruments: The fair value of equity options is valued as discussed in Note 20 A(4) above.

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

Policy loans: Fair value of policy loans are reported at the unpaid principal balance and are fully collateralized by the cash surrender value of underlying insurance policies. The carrying value of the policy loans approximates the fair value and are classified as Level 3 in the fair value hierarchy.

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.

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

D. Not Practicable to Estimate Fair Value - Not Applicable

E. NAV Practical Expedient Investments

For investments measured at underlying GAAP equity of the investee for which 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.

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 these investments. 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 through investments in subprime mortgage loans - None

NOTES TO FINANCIAL STATEMENTS

(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. Residential mortgage-backed securities	\$ 2,568,227	\$ 3,035,347	\$ 3,011,191	\$ —
b. Commercial mortgage-backed securities	—	—	—	—
c. Collateralized debt obligations	—	—	—	—
d. Structured securities	—	—	—	—
e. Equity investment in SCAs	—	—	—	—
f. Other Assets	—	—	—	—
g. Total (a+b+c+d+e+f)	<u>\$ 2,568,227</u>	<u>\$ 3,035,347</u>	<u>\$ 3,011,191</u>	<u>\$ —</u>

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 on its Balance Sheet. In November 2009, the Company discontinued offering the retained asset account as a settlement option. The interest rate earned on the accounts during 2024 was 1.0%. The Company does not assess fees to these accounts..

(2) The following table presents the number of and outstanding balances as of December 31, 2024 and 2023, respectively:

	In Force			
	December 31, 2024		December 31, 2023	
	(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	5	127,363	6	227,378
g. Total (a+b+c+d+e+f)	<u>5</u>	<u>\$ 127,363</u>	<u>6</u>	<u>\$ 227,378</u>

(3) The following table presents the components of the change in the number of and outstanding balances as of December 31, 2024:

	Individual	
	(1) Number	(2) Balance Amount
a. Retained asset accounts at the beginning of the year	6	227,378
b. Retained asset accounts issued/added during the year	—	—
c. Investment earning credited to retained asset accounts during the year	N/A	1,958
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	101,973
g. Retained asset accounts at the end of the year (g=a+b+c-d-e-f)	5	\$ 127,363

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

J. Reporting Net Negative (Disallowed) Interest Maintenance Reserve

(1) Net negative (disallowed) IMR

Total	General Account	Insulated Separate Account	Non-Insulated Separate Account
\$ 3,613,715	\$ 3,613,715	\$ —	\$ —

(2) Negative (disallowed) IMR admitted

Total	General Account	Insulated Separate Account	Non-Insulated Separate Account
\$ 3,613,715	\$ 3,613,715	\$ —	\$ —

NOTES TO FINANCIAL STATEMENTS

(3) Calculated adjusted capital and surplus

	Total
a. Prior Period General Account Capital & Surplus From Prior Period SAP Financials	\$ 95,413,925
b. Net Positive Goodwill (admitted)	
c. EDP Equipment & Operating System Software (admitted)	\$ —
d. Net DTAs (admitted)	\$ 548,009
e. Net Negative (disallowed) IMR (admitted)	\$ —
f. Adjusted Capital & Surplus (a-(b+c+d+e))	<u>\$ 94,865,916</u>

(4) Percentage of adjusted capital and surplus

Percentage of Total Net Negative (disallowed) IMR admitted in General Account or recognized in Separate Account to adjusted capital and surplus	4 %
---	-----

(5) Allocated gains/losses to IMR from derivatives

a. General Account

	Gains	Losses
1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR - Prior Period	\$ —	\$ —
2. Fair Value Derivative Gains & Losses Realized to IMR - Added in Current Period	\$ 1,911,396	\$ (389,163)
3. Fair Value Derivative Gains & Losses Amortized Over Current Period	\$ 1,911,396	\$ (389,163)
4. Total	\$ —	\$ —

b. Separate Account - Insulated

	Gains	Losses
1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR - Prior Period	\$ —	\$ —
2. Fair Value Derivative Gains & Losses Realized to IMR - Added in Current Period	\$ —	\$ —
3. Fair Value Derivative Gains & Losses Amortized Over Current Period	\$ —	\$ —
4. Total	\$ —	\$ —

c. Separate Account - Non-Insulated

	Gains	Losses
1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR - Prior Period	\$ —	\$ —
2. Fair Value Derivative Gains & Losses Realized to IMR - Added in Current Period	\$ —	\$ —
3. Fair Value Derivative Gains & Losses Amortized Over Current Period	\$ —	\$ —
4. Total	\$ —	\$ —

22. Events Subsequent

The Company has evaluated events subsequent to December 31, 2024 through February 28, 2025, which is the date these financial statements were made available to be issued. The Company has determined there are no material 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

NOTES TO FINANCIAL STATEMENTS

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 - None

C. Commutation of Ceded Reinsurance

The Company did not report commutation of ceded reinsurance in its operations during the current year 2024.

D. Certified Reinsurer Downgraded or Status Subject of Revocation

The Company did not have any certified reinsurer downgraded or status subject of revocation during 2024.

E. Reinsurance of Variable Annuity Contracts with an Affiliated Captive Reinsurer - None

F. Reinsurance of Variable Annuity Contracts with an Affiliated Captive Reinsurer – Reserve Credit Taken and Collateral Information - None

G. Ceding Entities That Utilize Captive Reinsurers to Assume Reserves Subject to the XXX/AXXX Captive Framework - None

H. Reinsurance Credit - None

24. Retrospectively Rated Contracts & Contracts Subject to Redetermination

The Company does not have any retrospectively rated contracts or contracts subject to redetermination.

25. Change in Incurred Losses and Loss Adjustment Expenses - None

26. Intercompany Pooling Arrangements

The Company did not participate in any intercompany pooling during the year ended December 31, 2024.

27. Structured Settlements - None

28. Health Care Receivables - None

29. Participating Policies

For the year ended December 31, 2024, premiums under individual life participating policies were \$27,254 or 2.08% of total individual life premiums earned.

The Company accounts for its policyholder dividends based upon when they are declared. The Company paid \$9,091 to policyholders in 2024 and did not allocate any additional income to such policyholders in 2024.

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.

NOTES TO FINANCIAL STATEMENTS

(3) At December 31, 2024, the Company had \$84,547,775 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 \$1,205,153 at December 31, 2024 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	\$ 20,416,575	6.6 %
b. at book value less current surrender charge of 5% or more	70,144,821	22.5
c. at fair value	—	—
d. total with market value adjustment or at fair value (a through c)	<u>90,561,396</u>	<u>29.1</u>
e. at book value without adjustment (minimal or no charge or adjustment)	111,441,125	35.8
(2) Not subject to discretionary withdrawal	<u>109,147,131</u>	<u>35.1</u>
(3) Total (gross: direct + assumed)	<u>311,149,652</u>	<u>100.0 %</u>
(4) Reinsurance ceded	—	
(5) Total (net) (3) - (4)	<u>\$ 311,149,652</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	\$ 6,427,130	

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>130,248,575</u>	<u>100.0</u>
(3) Total (gross: direct + assumed)	<u>130,248,575</u>	<u>100.0 %</u>
(4) Reinsurance ceded	—	
(5) Total (net) (3) - (4)	<u>\$ 130,248,575</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	\$ —	

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)	154,964	1.0
(2) Not subject to discretionary withdrawal	<u>15,714,102</u>	<u>99.0</u>
(3) Total (gross: direct + assumed)	<u>15,869,066</u>	<u>100.0 %</u>
(4) Reinsurance ceded	—	
(5) Total (net) (3) - (4)	<u>\$ 15,869,066</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	\$ —	

NOTES TO FINANCIAL STATEMENTS

D. Life & Accident & Health Annual Statement	Amount
(1) Exhibit 5, Annuities section, Total (net)	\$ 375,301,553
(2) Exhibit 5, Supplementary Contracts with Life Contingencies Section, Total (net)	\$ 5,096,674
(3) Exhibit 5, Additional Actuarial Reserves-Asset Liability Analysis, Line 0700001	\$ 61,000,000
(4) Exhibit 7, Deposit Type Contracts, Line 14, Column 1	\$ 15,869,067
(5) (5) Subtotal	<u>\$ 457,267,294</u>
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	<u>\$ —</u>
(13) Combined Total	<u><u>\$ 457,267,294</u></u>

33. Analysis of Life Actuarial Reserves by Withdrawal Characteristics

A. General Account	Account Value	Cash Value	Reserve
(1) Subject to discretionary withdrawal, surrender values or policy loans:			
a. Term Policies with Cash Value	\$ —	\$ —	\$ —
b. Universal Life	10,827,556	10,827,556	10,831,955
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	—	2,073,175	2,252,384
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	\$ 5,107,809
b. Accidental Death Benefits	XXX	XXX	27,696
c. Disability – Active Lives	XXX	XXX	15,076
d. Disability – Disabled Lives	XXX	XXX	152,196
e. Miscellaneous Reserves	XXX	XXX	1,208,930
(3) Total (gross: direct + assumed)	<u>\$ 10,827,556</u>	<u>\$ 12,900,731</u>	<u>\$ 19,596,046</u>
(4) Reinsurance ceded	—	—	4,078,288
(5) Total (net) (3) - (4)	<u><u>\$ 10,827,556</u></u>	<u><u>\$ 12,900,731</u></u>	<u><u>\$ 15,517,758</u></u>

B. Separate Account with Guarantee - Not Applicable

C. Separate Account Nonguaranteed - Not Applicable

D. Life & Accident & Health Annual Statement:	Amount
(1) Exhibit 5, Life Insurance Section, Total (net)	\$ 14,938,208
(2) Exhibit 5, Accidental Death Benefits Section, Total (net)	27,696
(3) Exhibit 5, Disability – Active Lives Section, Total (net)	15,076
(4) Exhibit 5, Disability – Disabled Lives Section, Total (net)	152,196
(5) Exhibit 5, Miscellaneous Reserves Section, Total (net)	384,583
(6) Subtotal	<u>\$ 15,517,759</u>
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))	<u>—</u>
(11) Combined Total ((6) and (10))	<u><u>\$ 15,517,759</u></u>

NOTES TO FINANCIAL STATEMENTS

34. Premiums and Annuity Considerations Deferred and Uncollected

A. Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2024:

Type	(1) Gross	(2) Net of Loading
(1) Industrial	\$ —	\$ —
(2) Ordinary new business	—	—
(3) Ordinary renewal	142,267	115,806
(4) Credit Life	—	—
(5) Group Life	—	—
(6) Group Annuity	—	—
(7) Total	<u>\$ 142,267</u>	<u>\$ 115,806</u>

35. Separate Accounts - None

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 [X] No []
- 8.4 If response to 8.3 is yes, please provide below the names and locations (city and state of the main office) of any affiliates regulated by a federal financial 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
Fidelity & Guaranty Securities, LLC	Des Moines, Iowa				YES.....

- 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 [] No [X]
- 14.21 If the response to 14.2 is yes, provide information related to amendment(s).
.....
- 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 2024 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 [] No [X]
- 23.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount:\$
- 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 2024 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 \$ 302,489
 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 2024 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. This includes both primary and sub-advisors. 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	L2GZIMSJRUEFTFN1S0711	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 2024 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	510,006,318	482,556,496	(27,449,822)
31.2 Preferred stocks	12,671,668	12,671,668	
31.3 Totals	522,677,986	495,228,164	(27,449,822)

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 [X] No []

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 its compliance with the requirements as specified in the Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&P Manual) for private letter rating (PLR) securities and the following elements of each self-designated PLGI security:

- a. The security was either:
 - i. issued prior to January 1, 2018 (which is exempt from PLR filing requirements pursuant to the P&P Manual), or
 - ii. issued from January 1, 2018 to December 31, 2021 and subject to a confidentiality agreement executed prior to January 1, 2022 which confidentiality agreement remains in force, for which an insurance company cannot provide a copy of a private letter rating rationale report to the SVO due to confidentiality or other contractual reasons ("waived submission PLR securities").
- b. The reporting entity is holding capital commensurate with the NAIC Designation and NAIC Designation Category reported for the security.
- c. The NAIC Designation and NAIC Designation Category were 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, dated during the financial statement year, held by the insurer and available for examination by state insurance regulators.
- d. Other than for waived submission PLR securities, defined above, on or after January 1, 2024 for any PLR securities issued on or after January 1, 2022, if the reporting entity is not permitted to share this private credit rating or the private rating letter rationale report of the PL security with the SVO, it certifies that it is reporting it as an NAIC 5.B GI and may not assign any other self-designation.

Has the reporting entity self-designated PLGI to securities, all of which meet the above requirement and as specified in the P&P Manual? 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 2024 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? \$ 97,754

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	80,400

41.1 Amount of payments for legal expenses, if any? \$ 3,752

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	1,485

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 2024 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	42,244,623	50,219,437
2.3 Premium Ratio (2.1/2.2)	0.000	0.000
2.4 Reserve Numerator		
2.5 Reserve Denominator	457,688,455	455,776,013
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 2024 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 \$ 1,312,270
- 7.2 Total Incurred Claims \$ 1,810,287
- 7.3 Number of Covered Lives 1,764

*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 guarantee)
Universal Life (with or without secondary guarantee)
Variable Universal Life (with or without secondary guarantee)

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]
9. Reporting entities admitting net negative (disallowed) interest maintenance reserve (IMR) attest to the following:
- a. Fixed income investments generating IMR losses comply with the reporting entity's documented investment or liability management policies.
- b. IMR losses for fixed income related derivatives are all in accordance with prudent and documented risk management procedures, in accordance with a reporting entity's derivative use plans and reflect symmetry with historical treatment in which unrealized derivative gains were reversed to IMR and amortized in lieu of being recognized as realized gains upon derivative termination.
- c. Any deviation to (a) was either because of a temporary and transitory timing issue or related to a specific event, such as a reinsurance transaction, that mechanically made the cause of IMR losses not reflective of reinvestment activities.
- d. Asset sales that were generating admitted negative IMR were not compelled by liquidity pressures (e.g., to fund significant cash outflows including, but not limited to excess withdrawals and collateral calls).
- Is the reporting entity admitting net negative (disallowed) IMR in accordance with these criteria? Yes [X] No [] N/A []

10. Provide the current-year amounts at risk for the following categories.
- | | | |
|---|---|---------------------|
| <u>Individual and Industrial Life</u> | | Amount at Risk |
| 10.01 | Modified Coinsurance Assumed Reserves | \$ |
| 10.02 | Modified Coinsurance Ceded Reserves | \$ |
| <u>Individual and Industrial Life Policies With Pricing Flexibility</u> | | Amount at Risk |
| 10.03 | Net Amount (Direct + Assumed - Ceded) in Force | \$ 71,089,460 |
| 10.04 | Exhibit 5 Life Reserves (Direct + Assumed - Ceded) | \$ 10,861,727 |
| 10.05 | Separate Account Exhibit 3 Life Reserves (Direct + Assumed - Ceded) | \$ |
| 10.06 | Net Modified Coinsurance Reserves (Assumed - Ceded) | \$ |
| 10.07 | Life Reserves (10.04 + 10.05 + 10.06) | \$ 10,861,727 |
| 10.08 | Life Net Amount at Risk (10.03 - 10.07) | \$ 60,227,733 |
| <u>Individual and Industrial Term Life Policies Without Pricing Flexibility</u> | | Amount at Risk |
| 10.09 | Net Amount (Direct + Assumed - Ceded) in Force | \$ 28,100,613 |
| 10.10 | Exhibit 5 Life Reserves (Direct + Assumed - Ceded) | \$ 1,639,966 |
| 10.11 | Separate Account Exhibit 3 Life Reserves (Direct + Assumed - Ceded) | \$ |
| 10.12 | Net Modified Coinsurance Reserves (Assumed - Ceded) | \$ |
| 10.13 | Life Reserves (10.10 + 10.11 + 10.12) | \$ 1,639,966 |
| 10.14 | Life Net Amount at Risk (10.09 - 10.13) | \$ 26,460,647 |

GENERAL INTERROGATORIES

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

<u>Group and Credit Life (Excluding FEGLI/SGLI)</u>		Amount at Risk
10.15	Modified Coinsurance Assumed Reserves	\$
10.16	Modified Coinsurance Ceded Reserves	\$
 <u>Group and Credit Term Life (Excluding FEGLI/SGLI) with Remaining Rate Terms 36 Months and Under</u>		 Amount of Risk
10.17	Net Amount (Direct + Assumed - Ceded) in Force	\$
10.18	Exhibit 5 Life Reserves (Direct + Assumed - Ceded)	\$
10.19	Separate Account Exhibit 3 Life Reserves (Direct + Assumed - Ceded)	\$
10.20	Net Modified Coinsurance Reserves (Assumed - Ceded)	\$
10.21	Life Reserves (10.18 + 10.19 + 10.20)	\$
10.22	Life Net Amount at Risk (10.17 - 10.21)	\$
 <u>Group and Credit Term Life (Excluding FEGLI/SGLI) with Remaining Rate Terms Over 36 Months</u>		 Amount of Risk
10.23	Net Amount (Direct + Assumed - Ceded) in Force	\$
10.24	Exhibit 5 Life Reserves (Direct + Assumed - Ceded)	\$
10.25	Separate Account Exhibit 3 Life Reserves (Direct + Assumed - Ceded)	\$
10.26	Net Modified Coinsurance Reserves (Assumed - Ceded)	\$
10.27	Life Reserves (10.24 + 10.25 + 10.26)	\$
10.28	Life Net Amount at Risk (10.23 - 10.27)	\$
 <u>Group and Credit Permanent Life (Excluding FEGLI/SGLI) with Pricing Flexibility</u>		 Amount of Risk
10.29	Net Amount (Direct + Assumed - Ceded) in Force	\$
10.30	Exhibit 5 Life Reserves (Direct + Assumed - Ceded)	\$
10.31	Separate Account Exhibit 3 Life Reserves (Direct + Assumed - Ceded)	\$
10.32	Net Modified Coinsurance Reserves (Assumed - Ceded)	\$
10.33	Life Reserves (10.30 + 10.31 + 10.32)	\$
10.34	Life Net Amount at Risk (10.29 - 10.33)	\$

Life, Accident and Health Companies Only:

- 11.1 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 []
- 11.2 Net reimbursement of such expenses between reporting entities:
- | | | |
|----------------------|----------|-----------|
| 11.21 Paid | \$ | 1,636,679 |
| 11.22 Received | \$ | |
- 12.1 Does the reporting entity write any guaranteed interest contracts? Yes [] No [X]
- 12.2 If yes, what amount pertaining to these lines is included in:
- | | |
|----------------------------|----------|
| 12.21 Page 3, Line 1 | \$ |
| 12.22 Page 4, Line 1 | \$ |
13. For stock reporting entities only:
- 13.1 Total amount paid in by stockholders as surplus funds since organization of the reporting entity: \$..... 54,097,590
14. Total dividends paid stockholders since organization of the reporting entity:
- | | | |
|-------------------|----------|-----------|
| 14.11 Cash | \$ | 4,400,000 |
| 14.12 Stock | \$ | |
- 15.1 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.
- 15.2 If yes, has the reporting entity completed the Workers' Compensation Carve-Out Supplement to the Annual Statement? Yes [] No []
- 15.3 If 15.1 is yes, the amounts of earned premiums and claims incurred in this statement are:
- | | 1 | 2 | 3 |
|---|------------------------|----------------------|-----------------|
| | Reinsurance
Assumed | Reinsurance
Ceded | Net
Retained |
| 15.31 Earned premium | | | |
| 15.32 Paid claims | | | |
| 15.33 Claim liability and reserve (beginning of year) | | | |
| 15.34 Claim liability and reserve (end of year) | | | |
| 15.35 Incurred claims | | | |

ANNUAL STATEMENT FOR THE YEAR 2024 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK
GENERAL INTERROGATORIES

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

15.4 If reinsurance assumed included amounts with attachment points below \$1,000,000, the distribution of the amounts reported in Lines 15.31 and 15.34 for Column (1) are:

	Attachment Point	1 Earned Premium	2 Claim Liability and Reserve
15.41	<\$25,000	.....	.....
15.42	\$25,000 - 99,999	.....	.....
15.43	\$100,000 - 249,999	.....	.....
15.44	\$250,000 - 999,999	.....	.....
15.45	\$1,000,000 or more	.....	.....

15.5 What portion of earned premium reported in 15.31, Column 1 was assumed from pools? \$

Fraternal Benefit Societies Only:

- 16. Is the reporting entity organized and conducted on the lodge system, with ritualistic form of work and representative form of government? Yes [] No []
- 17. How often are meetings of the subordinate branches required to be held?
.....
- 18. How are the subordinate branches represented in the supreme or governing body?
.....
- 19. What is the basis of representation in the governing body?
.....
- 20.1 How often are regular meetings of the governing body held?
.....
- 20.2 When was the last regular meeting of the governing body held?
- 20.3 When and where will the next regular or special meeting of the governing body be held?
.....
- 20.4 How many members of the governing body attended the last regular meeting?
- 20.5 How many of the same were delegates of the subordinate branches?
- 21. How are the expenses of the governing body defrayed?
.....
- 22. When and by whom are the officers and directors elected?
.....
- 23. What are the qualifications for membership?
.....
- 24. What are the limiting ages for admission?
.....
- 25. What is the minimum and maximum insurance that may be issued on any one life?
.....
- 26. Is a medical examination required before issuing benefit certificates to applicants? Yes [] No []
- 27. Are applicants admitted to membership without filing an application with and becoming a member of a local branch by ballot and initiation? Yes [] No []
- 28.1 Are notices of the payments required sent to the members? Yes [] No [] N/A []
- 28.2 If yes, do the notices state the purpose for which the money is to be used? Yes [] No []
- 29. What proportion of first and subsequent year's payments may be used for management expenses?
29.11 First Year %
29.12 Subsequent Years %
- 30.1 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 []
- 30.2 If so, what amount and for what purpose? \$
- 31.1 Does the reporting entity pay an old age disability benefit? Yes [] No []
- 31.2 If yes, at what age does the benefit commence?
- 32.1 Has the constitution or have the laws of the reporting entity been amended during the year? Yes [] No []
- 32.2 If yes, when?
.....
- 33. 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 []
- 34.1 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 []
- 34.2 If so, was an additional reserve included in Exhibit 5? Yes [] No [] N/A []
- 34.3 If yes, explain
.....
- 35.1 Has the reporting entity reinsured, amalgamated with, or absorbed any company, order, society, or association during the year? Yes [] No []
- 35.2 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 []
- 36. 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 []
- 37.1 Does the reporting entity have outstanding assessments in the form of liens against policy benefits that have increased surplus? Yes [] No []
- 37.2 If yes, what is the date of the original lien and the outstanding balance against the main surplus?
.....

NONE

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

NONE

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 2024	2 2023	3 2022	4 2021	5 2020
Life Insurance in Force (Exhibit of Life Insurance)					
1. Ordinary - whole life and endowment (Line 34, Col. 4)	73,253	77,469	81,607	85,318	90,393
2. Ordinary - term (Line 21, Col. 4, less Line 34, Col. 4)	133,755	173,409	188,798	207,031	232,707
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)	207,008	250,878	270,405	292,349	323,100
7.1 Total in force for which VM-20 deterministic/stochastic reserves are calculated					
New Business Issued (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)					
Premium Income - Lines of Business (Exhibit 1 - Part 1)					
14. Individual life (Line 20.4, Col. 2)	746,039	821,191	739,522	1,028,703	1,080,530
15. Group life (Line 20.4, Col. 3)					
16. Individual annuities (Line 20.4, Col. 4)	9,757,876	7,802,214	9,583,069	14,272,703	13,841,537
17. Group annuities (Line 20.4, Col. 5)	31,740,708	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	42,244,623	50,219,436	44,510,148	40,868,793	14,922,067
Balance Sheet (Pages 2 & 3)					
21. Total admitted assets excluding Separate Accounts business (Page 2, Line 26, Col. 3)	584,054,034	571,603,814	571,507,059	556,786,034	523,169,864
22. Total liabilities excluding Separate Accounts business (Page 3, Line 26)	487,189,056	485,524,846	489,442,066	457,560,957	429,957,033
23. Aggregate life reserves (Page 3, Line 1)	456,915,988	455,493,063	460,094,948	419,886,538	391,842,285
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)	15,869,066	17,085,355	17,815,803	18,553,302	21,669,383
26. Asset valuation reserve (Page 3, Line 24.01)	9,252,988	8,019,150	5,074,664	9,527,393	7,246,470
27. Capital (Page 3, Lines 29 and 30)	440,000	440,000	440,000	440,000	440,000
28. Surplus (Page 3, Line 37)	96,424,978	85,638,968	81,624,993	98,785,078	92,772,831
Cash Flow (Page 5)					
29. Net Cash from Operations (Line 11)	15,657,856	6,817,271	21,728,154	25,755,669	(4,269,022)
Risk-Based Capital Analysis					
30. Total adjusted capital	106,122,540	94,103,547	87,145,164	108,758,628	100,465,221
31. Authorized control level risk - based capital	7,841,801	8,072,384	8,322,938	8,289,519	7,818,153
Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3) (Line No. /Page 2, Line 12, Col. 3) x 100.0					
32. Bonds (Line 1)	72.9	82.2	88.5	82.9	85.7
33. Stocks (Lines 2.1 and 2.2)	3.6	4.0	4.3	5.5	6.3
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)	18.0	6.5	0.9	5.6	2.9
37. Contract loans (Line 6)	0.1	0.1	0.1	0.1	0.2
38. Derivatives (Page 2, Line 7)	0.4	0.3	0.1	0.5	0.4
39. Other invested assets (Line 8)	4.9	6.8	5.9	5.4	4.4
40. Receivables for securities (Line 9)	0.1	0.1	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
Investments in Parent, Subsidiaries and Affiliates					
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 2024	2 2023	3 2022	4 2021	5 2020
Total Nonadmitted and Admitted Assets					
52. Total nonadmitted assets (Page 2, Line 28, Col. 2).....	9,747,758	8,052,052	4,926,167	23,154	9,892
53. Total admitted assets (Page 2, Line 28, Col. 3)	584,054,034	571,603,814	571,507,059	556,786,034	523,169,864
Investment Data					
54. Net investment income (Exhibit of Net Investment Income)	31,632,131	31,109,581	29,593,912	23,954,473	23,465,275
55. Realized capital gains (losses) (Page 4, Line 34, Column 1)	(1,117,874)	(2,713,607)	(1,058,603)	237,545	(4,211)
56. Unrealized capital gains (losses) (Page 4, Line 38, Column 1)	1,934,004	4,291,163	(6,491,201)	3,472,358	179,291
57. Total of above Lines 54, 55 and 56	32,448,261	32,687,137	22,044,108	27,664,376	23,640,355
Benefits and Reserve Increases (Page 6)					
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)	55,822,622	69,993,668	42,528,253	31,790,548	34,075,925
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)	(924,331)	(912,504)	(1,702,255)	19,001	(647,931)
61. Increase in A & H reserves (Line 19, Col. 6)					
62. Dividends to policyholders and refunds to members (Line 30, Col. 1)	7,481	10,922	9,625	12,203	11,997
Operating Percentages					
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	5.1	4.8	5.9	6.8	24.4
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	18.5	6.8	7.4	9.2	8.0
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)					
A & H Claim Reserve Adequacy					
68. Incurred losses on prior years' claims - comprehensive group health (Sch. H, Part 3, Line 3.1 Col. 3)				XXX	XXX
69. Prior years' claim liability and reserve - comprehensive group health (Sch. H, Part 3, Line 3.2 Col. 3)				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
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
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)					
72. Individual industrial life (Page 6.1, Col. 2)					
73. Individual whole life (Page 6.1, Col. 3)	45,761	100,366	542,121	(560,460)	47,951
74. Individual term life (Page 6.1, Col. 4)	194,230	372,914	393,528	280,104	420,751
75. Individual indexed life (Page 6.1, Col. 5)					
76. Individual universal life (Page 6.1, Col. 6)	306,947	(95,049)	259,069	304,711	(359,708)
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)	1,461,247	1,398,142	1,647,551	1,738,973	1,264,611
92. Individual deferred indexed annuities (Page 6.3, Col. 3)	3,378,908	5,197,598	(17,423,501)	1,209,285	2,038,512
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)	3,045,321	559,212	315,070	(456,495)	(402,950)
96. Individual other annuities (Page 6.3, Col. 7)	145,095	1,670,625	1,600,321	1,707,212	(4,977,785)
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)	1,011,400	(1,118,907)	(1,751,032)	(750,797)	
102. Group other annuities (Page 6.4, Col. 7)	(652)	(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)	9,588,257	8,074,808	(14,419,120)	3,472,797	(1,968,611)

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 2024 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK
LIFE INSURANCE (STATE PAGE)^(b)

NAIC Group Code 0670

BUSINESS IN THE STATE OF New York

DURING THE YEAR 2024

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)
Individual Life												
1. Industrial												
2. Whole (520)			3,332	1,470	4,289		9,091	142,915	4,450	109,997	127	257,489
3. Term 547,873								104,877			71,129	176,006
4. Indexed												
5. Universal 692,107								804,503		254,332		1,058,835
6. Universal with secondary guarantees												
7. Variable												
8. Variable universal												
9. Credit												
10. Other												
11. Total Individual Life	1,239,460		3,332	1,470	4,289		9,091	1,052,296	4,450	364,328	71,256	1,492,330
Group Life												
12. Whole												
13. Term												
14. Universal												
15. Variable												
16. Variable universal												
17. Credit												
18. Other												
19. Total Group Life												
Individual Annuities												
20. Fixed 132,750								2,328,765		8,600,009		10,928,774
21. Indexed 9,625,126								3,276,487		24,208,175		27,484,663
22. Variable with guarantees												
23. Variable without guarantees												
24. Life contingent payout								5,168,388				5,168,388
25. Other												
26. Total Individual Annuities	9,757,876							10,773,640		32,808,184		43,581,825
Group Annuities												
27. Fixed												
28. Indexed												
29. Variable with guarantees												
30. Variable without guarantees												
31. Life contingent payout 31,740,708								11,484,894				11,484,894
32. Other												
33. Total Group Annuities	31,740,708							11,484,894				11,484,894
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	42,738,044 (c)		3,332	1,470	4,289		9,091	23,310,830	4,450	33,172,513	71,256	56,559,048

24 NY

ANNUAL STATEMENT FOR THE YEAR 2024 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

LIFE INSURANCE (STATE PAGE) (Continued)^(b)

NAIC Group Code 0670

BUSINESS IN THE STATE OF

New York

DURING THE YEAR 2024

NAIC Company Code 69434

Direct Death Benefits, Matured Endowments Incurred and Annuity Benefits

Policy Exhibit

Line of Business	13 Incurred During Current Year	Claims Settled During Current Year								22 Unpaid December 31, 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
Individual Life																
1. Industrial																
2. Whole	152,914	13	147,914			13	147,914		82,500			(26)	(343,477)	452	3,825,489	
3. Term	663,277	2	104,877			2	104,877		558,400			(111)	(39,650,977)	539	133,477,201	
4. Indexed																
5. Universal	853,963	11	772,284			11	772,284		345,643			(43)	(3,875,799)	773	69,705,221	
6. Universal with secondary guarantees																
7. Variable																
8. Variable universal																
9. Credit																
10. Other																
11. Total Individual Life	1,670,154	26	1,025,075			26	1,025,075		986,543			(180)	(43,870,253)	1,764	207,007,911	
Group Life																
12. Whole																
13. Term																
14. Universal																
15. Variable																
16. Variable universal																
17. Credit																
18. Other																
19. Total Group Life																
Individual Annuities																
20. Fixed	2,328,765	70	2,328,765			70	2,328,765					(159)	(8,723,697)	1,304	63,033,973	
21. Indexed	3,276,487	32	3,276,487			32	3,276,487				71	9,291,909	(208)	(21,636,096)	1,346	140,691,738
22. Variable with guarantees																
23. Variable without guarantees																
24. Life contingent payout	5,168,388	481	5,168,388			481	5,168,388				3		(36)	450		
25. Other																
26. Total Individual Annuities	10,773,640	583	10,773,640			583	10,773,640				74	9,291,909	(403)	(30,359,793)	3,100	203,725,711
Group Annuities																
27. Fixed																
28. Indexed																
29. Variable with guarantees																
30. Variable without guarantees																
31. Life contingent payout	11,484,894	2,725	11,484,894			2,725	11,484,894				776		(90)	2,763		
32. Other																
33. Total Group Annuities	11,484,894	2,725	11,484,894			2,725	11,484,894				776		(90)	2,763		
Accident and Health																
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	23,928,688	3,334	23,283,608			3,334	23,283,608		986,543		850	9,291,909	(673)	(74,230,046)	7,627	410,733,623

(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: \$ _____ 3,641 Total: \$ _____ 3,641

(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 \$ _____.

24.1.NY



ANNUAL STATEMENT FOR THE YEAR 2024 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

LIFE INSURANCE (STATE PAGE)^(b)

NAIC Group Code 0670

BUSINESS IN THE STATE OF Grand Total

DURING THE YEAR 2024

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												
2. Whole	(520)		3,332	1,470	4,289	9,091	142,915	4,450	109,997	127		257,489
3. Term	547,873						104,877			71,129		176,006
4. Indexed												
5. Universal	692,107						804,503		254,332			1,058,835
6. Universal with secondary guarantees												
7. Variable												
8. Variable universal												
9. Credit												
10. Other												
11. Total Individual Life	1,239,460		3,332	1,470	4,289	9,091	1,052,296	4,450	364,328	71,256		1,492,330
Group Life												
12. Whole												
13. Term												
14. Universal												
15. Variable												
16. Variable universal												
17. Credit												
18. Other												
19. Total Group Life												
Individual Annuities												
20. Fixed	132,750						2,328,765		8,600,009			10,928,774
21. Indexed	9,625,126						3,276,487		24,208,175			27,484,663
22. Variable with guarantees												
23. Variable without guarantees												
24. Life contingent payout							5,168,388					5,168,388
25. Other												
26. Total Individual Annuities	9,757,876						10,773,640		32,808,184			43,581,825
Group Annuities												
27. Fixed												
28. Indexed												
29. Variable with guarantees												
30. Variable without guarantees												
31. Life contingent payout	31,740,708						11,484,894					11,484,894
32. Other												
33. Total Group Annuities	31,740,708						11,484,894					11,484,894
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)		(e)					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	42,738,044 (c)		3,332	1,470	4,289	9,091	23,310,830	4,450	33,172,513	71,256		56,559,048

24.GT

ANNUAL STATEMENT FOR THE YEAR 2024 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

LIFE INSURANCE (STATE PAGE) (Continued)^(b)

NAIC Group Code 0670

BUSINESS IN THE STATE OF

Grand Total

DURING THE YEAR 2024

NAIC Company Code 69434

Line of Business	13 Incurred During Current Year	13 Direct Death Benefits, Matured Endowments Incurred and Annuity Benefits Claims Settled During Current Year								22 Unpaid December 31, Current Year	22 Policy Exhibit							
		Totals Paid				Reduction by Compromise		Amount Rejected			Total Settled During Current Year		Issued During Year		Other Changes to In Force (Net)		In Force December 31, Current Year (b)	
		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		23 Number of Pols/ Certs	24 Amount	25 Number of Pols/ Certs	26 Amount	27 Number of Pols/ Certs	28 Amount		
Individual Life																		
1. Industrial																		
2. Whole	152,914		13	147,914				13	147,914	82,500		(26)	(343,477)	452	3,825,489			
3. Term	663,277		2	104,877				2	104,877	558,400		(111)	(39,650,977)	539	133,477,201			
4. Indexed																		
5. Universal	853,963		11	772,284				11	772,284	345,643		(43)	(3,875,799)	773	69,705,221			
6. Universal with secondary guarantees																		
7. Variable																		
8. Variable universal																		
9. Credit																		
10. Other																		
11. Total Individual Life	1,670,154		26	1,025,075				26	1,025,075	986,543		(180)	(43,870,253)	1,764	207,007,911			
Group Life																		
12. Whole																		
13. Term																		
14. Universal																		
15. Variable																		
16. Variable universal																		
17. Credit																		
18. Other																		
19. Total Group Life																		
Individual Annuities																		
20. Fixed	2,328,765		70	2,328,765				70	2,328,765			(159)	(8,723,697)	1,304	63,033,973			
21. Indexed	3,276,487		32	3,276,487				32	3,276,487			(208)	(21,636,096)	1,346	140,691,738			
22. Variable with guarantees																		
23. Variable without guarantees																		
24. Life contingent payout	5,168,388		481	5,168,388				481	5,168,388			(36)		450				
25. Other																		
26. Total Individual Annuities	10,773,640		583	10,773,640				583	10,773,640			(403)	(30,359,793)	3,100	203,725,711			
Group Annuities																		
27. Fixed																		
28. Indexed																		
29. Variable with guarantees																		
30. Variable without guarantees																		
31. Life contingent payout	11,484,894		2,725	11,484,894				2,725	11,484,894			(90)		2,763				
32. Other																		
33. Total Group Annuities	11,484,894		2,725	11,484,894				2,725	11,484,894			(90)		2,763				
Accident and Health																		
34. Comprehensive individual (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
35. Comprehensive group (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
36. Medicare Supplement (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
37. Vision only (d)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
38. Dental only (d)	XXX	XXX	XXX	XXX	XXX	XXX	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	XXX	XXX	XXX	XXX	XXX	XXX		
40. Title XVIII Medicare (d)	XXX	XXX	XXX	XXX	XXX	XXX	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	XXX	XXX	XXX	XXX	XXX	XXX		
42. Credit A&H	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
43. Disability income (d)	XXX	XXX	XXX	XXX	XXX	XXX	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	XXX	XXX	XXX	XXX	XXX	XXX		
45. Other health (d)	XXX	XXX	XXX	XXX	XXX	XXX	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	XXX	XXX	XXX	XXX	XXX	XXX		
47. Total	23,928,688		3,334	23,283,608				3,334	23,283,608	986,543		850	9,291,909	(673)	(74,230,046)	7,627	410,733,623	

(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: \$ _____ 3,641 Total: \$ _____ 3,641

(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 \$ _____.

24.1.GT

ANNUAL STATEMENT FOR THE YEAR 2024 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	7 Policies	8 Certificates	Amount of Insurance	
1. In force end of prior year			1,944	250,878						250,878
2. Issued during year										
3. Reinsurance assumed										
4. Revived during year			2	200						200
5. Increased during year (net)										
6. Subtotals, Lines 2 to 5			2	200						200
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)			1,946	251,084						251,084
Deductions during year:										
10. Death			25	1,020			XXX			1,020
11. Maturity			1	5			XXX			5
12. Disability							XXX			
13. Expiry			9	497						497
14. Surrender			24	1,369						1,369
15. Lapse			123	41,040						41,040
16. Conversion							XXX	XXX	XXX	
17. Decreased (net)				145						145
18. Reinsurance										
19. Aggregate write-ins for decreases										
20. Totals (Lines 10 to 19)			182	44,076						44,076
21. In force end of year (b) (Line 9 minus Line 20)			1,764	207,008						207,008
22. Reinsurance ceded end of year	XXX		XXX	99,224	XXX		XXX	XXX		99,224
23. Line 21 minus Line 22	XXX		XXX	107,784	XXX	(a)	XXX	XXX		107,784
DETAILS OF WRITE-INS										
0801.										
0802.										
0803.										
0898. Summary of remaining write-ins for Line 8 from overflow page										
0899. TOTALS (Lines 0801 through 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 through 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	175
25. Other paid-up insurance			159	964
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			539	133,477
29. Other term insurance - decreasing	XXX		XXX	
30. Other term insurance	XXX		XXX	
31. Totals (Lines 27 to 30)			539	133,477
Reconciliation to Lines 2 and 21:				
32. Term additions	XXX		XXX	
33. Totals, extended term insurance	XXX	XXX	33	278
34. Totals, whole life and endowment			1,192	73,253
35. Totals (Lines 31 to 34)			1,764	207,008

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			205,400	1,608
38. Credit Life (Group and Individual)				
39. Group				
40. Totals (Lines 36 to 39)			205,400	1,608

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 under ceded group is included 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				

ADDITIONAL ACCIDENTAL DEATH BENEFITS

46. Amount of additional accidental death benefits in force end of year under ordinary policies	14,189
---	--------

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			486	5,424				
49. Disability Income								
50. Extended Benefits			XXX	XXX				
51. Other								
52. Total		(a)	486	(a) 5,424		(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	201	69		
2. Issued during year	3	2		
3. Reinsurance assumed				
4. Increased during year (net)				
5. Total (Lines 1 to 4)	204	71		
Deductions during year:				
6. Decreased (net)	20	12		
7. Reinsurance ceded				
8. Totals (Lines 6 and 7)	20	12		
9. In force end of year (line 5 minus line 8)	184	59		
10. Amount on deposit		(a) 2,659,663		(a)
11. Income now payable	171	59		
12. Amount of income payable	(a) 776,110	(a) 513,866	(a)	(a)

ANNUITIES

	Ordinary		Group	
	1 Immediate	2 Deferred	3 Contracts	4 Certificates
1. In force end of prior year	360	2,946	14	2,081
2. Issued during year		71	6	777
3. Reinsurance assumed				
4. Increased during year (net)				
5. Totals (Lines 1 to 4)	360	3,017	20	2,858
Deductions during year:				
6. Decreased (net)	29	367		91
7. Reinsurance ceded				
8. Totals (Lines 6 and 7)	29	367		91
9. In force end of year (line 5 minus line 8)	331	2,650	20	2,767
Income now payable:				
10. Amount of income payable	(a) 6,926,060	XXX	XXX	(a) 13,556,078
Deferred fully paid:				
11. Account balance	XXX	(a) 164,244,640	XXX	(a)
Deferred not fully paid:				
12. Account balance	XXX	(a) 39,481,071	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		60
2. Issued during year		
3. Reinsurance assumed		
4. Increased during year (net)		
5. Totals (Lines 1 to 4)		60
Deductions During Year:		
6. Decreased (net)		3
7. Reinsurance ceded		
8. Totals (Lines 6 and 7)		3
9. In force end of year (line 5 minus line 8)		57
10. Amount of account balance	(a)	(a) 154,964

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

**ANNUAL STATEMENT FOR THE YEAR 2024 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	(1,221,144)
2. Current year's realized pre-tax capital gains/(losses) of \$ (2,502,131) transferred into the reserve net of taxes of \$ (525,447)	(1,976,683)
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)	(3,197,827)
5. Current year's amortization released to Summary of Operations (Amortization, Line 1, Column 4)	415,885
6. Reserve as of December 31, current year (Line 4 minus Line 5)	(3,613,713)

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. 2024	(238,903)	654,789		415,885
2. 2025	(249,684)	(128,828)		(378,512)
3. 2026	(192,252)	(134,429)		(326,682)
4. 2027	(119,712)	(143,571)		(263,283)
5. 2028	(15,640)	(152,211)		(167,851)
6. 2029	53,421	(161,818)		(108,396)
7. 2030	88,146	(159,967)		(71,821)
8. 2031	91,234	(144,064)		(52,830)
9. 2032	60,981	(126,953)		(65,972)
10. 2033	31,656	(109,922)		(78,266)
11. 2034	4,947	(89,948)		(85,001)
12. 2035	(27,581)	(81,329)		(108,910)
13. 2036	(52,446)	(83,596)		(136,042)
14. 2037	(53,232)	(86,259)		(139,491)
15. 2038	(42,495)	(88,598)		(131,093)
16. 2039	(40,738)	(91,178)		(131,916)
17. 2040	(39,776)	(92,119)		(131,895)
18. 2041	(36,346)	(91,544)		(127,890)
19. 2042	(26,875)	(91,139)		(118,014)
20. 2043	(26,013)	(90,900)		(116,913)
21. 2044	(26,578)	(90,831)		(117,409)
22. 2045	(31,812)	(85,023)		(116,835)
23. 2046	(43,970)	(74,291)		(118,261)
24. 2047	(53,501)	(62,578)		(116,079)
25. 2048	(58,375)	(50,869)		(109,245)
26. 2049	(59,142)	(38,184)		(97,326)
27. 2050	(49,445)	(28,414)		(77,859)
28. 2051	(36,427)	(22,535)		(58,962)
29. 2052	(23,513)	(16,657)		(40,170)
30. 2053	(7,076)	(10,288)		(17,364)
31. 2054 and Later		(3,429)		(3,429)
32. Total (Lines 1 to 31)	(1,221,145)	(1,976,683)		(3,197,828)

ANNUAL STATEMENT FOR THE YEAR 2024 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	3,374,866		3,374,866	1,728,313	2,915,971	4,644,284	8,019,150
2. Realized capital gains/(losses) net of taxes - General Account	(461,404)		(461,404)				(461,404)
3. Realized capital gains/(losses) net of taxes - Separate Accounts							
4. Unrealized capital gains/(losses) net of deferred taxes - General Account	455,239		455,239	752,672	738,209	1,490,881	1,946,120
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	971,096		971,096		11,061	11,061	982,157
8. Accumulated balances (Lines 1 through 5 - 6 + 7)	4,339,797		4,339,797	2,480,985	3,665,241	6,146,226	10,486,023
9. Maximum reserve	4,801,984		4,801,984	1,911,288	3,299,651	5,210,939	10,012,923
10. Reserve objective	2,851,057		2,851,057	1,911,288	3,273,723	5,185,011	8,036,068
11. 20% of (Line 10 - Line 8)	(297,748)		(297,748)	(113,939)	(78,303)	(192,243)	(489,991)
12. Balance before transfers (Lines 8 + 11)	4,042,049		4,042,049	2,367,045	3,586,937	5,953,983	9,996,032
13. Transfers				(455,758)	455,758		
14. Voluntary contribution							
15. Adjustment down to maximum/up to zero					(743,044)	(743,044)	(743,044)
16. Reserve as of December 31, current year (Lines 12 + 13 + 14 + 15)	4,042,049		4,042,049	1,911,288	3,299,651	5,210,939	9,252,988

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)
LONG-TERM BONDS												
1.		Exempt Obligations	25,955,804	XXX	XXX	25,955,804	0.0000		0.0000		0.0000	
2.1	1	NAIC Designation Category 1.A	21,761,898	XXX	XXX	21,761,898	0.0002	4,352	0.0007	15,233	0.0013	28,290
2.2	1	NAIC Designation Category 1.B	1,930,103	XXX	XXX	1,930,103	0.0004	772	0.0011	2,123	0.0023	4,439
2.3	1	NAIC Designation Category 1.C	435,296	XXX	XXX	435,296	0.0006	261	0.0018	784	0.0035	1,524
2.4	1	NAIC Designation Category 1.D	6,139,286	XXX	XXX	6,139,286	0.0007	4,298	0.0022	13,506	0.0044	27,013
2.5	1	NAIC Designation Category 1.E	19,328,216	XXX	XXX	19,328,216	0.0009	17,395	0.0027	52,186	0.0055	106,305
2.6	1	NAIC Designation Category 1.F	28,778,887	XXX	XXX	28,778,887	0.0011	31,657	0.0034	97,848	0.0068	195,696
2.7	1	NAIC Designation Category 1.G	62,518,463	XXX	XXX	62,518,463	0.0014	87,526	0.0042	262,578	0.0085	531,407
2.8		Subtotal NAIC 1 (2.1+2.2+2.3+2.4+2.5+2.6+2.7)	140,892,149	XXX	XXX	140,892,149	XXX	146,261	XXX	444,258	XXX	894,675
3.1	2	NAIC Designation Category 2.A	71,417,858	XXX	XXX	71,417,858	0.0021	149,978	0.0063	449,933	0.0105	749,888
3.2	2	NAIC Designation Category 2.B	122,012,134	XXX	XXX	122,012,134	0.0025	305,030	0.0076	927,292	0.0127	1,549,554
3.3	2	NAIC Designation Category 2.C	42,279,497	XXX	XXX	42,279,497	0.0036	152,206	0.0108	456,619	0.0180	761,031
3.4		Subtotal NAIC 2 (3.1+3.2+3.3)	235,709,489	XXX	XXX	235,709,489	XXX	607,214	XXX	1,833,843	XXX	3,060,473
4.1	3	NAIC Designation Category 3.A	6,649,429	XXX	XXX	6,649,429	0.0069	45,881	0.0183	121,685	0.0262	174,215
4.2	3	NAIC Designation Category 3.B	1,742,647	XXX	XXX	1,742,647	0.0099	17,252	0.0264	46,006	0.0377	65,698
4.3	3	NAIC Designation Category 3.C	7,889,907	XXX	XXX	7,889,907	0.0131	103,358	0.0350	276,147	0.0500	394,495
4.4		Subtotal NAIC 3 (4.1+4.2+4.3)	16,281,983	XXX	XXX	16,281,983	XXX	166,491	XXX	443,837	XXX	634,408
5.1	4	NAIC Designation Category 4.A		XXX	XXX		0.0184		0.0430		0.0615	
5.2	4	NAIC Designation Category 4.B	147,457	XXX	XXX	147,457	0.0238	3,509	0.0555	8,184	0.0793	11,693
5.3	4	NAIC Designation Category 4.C		XXX	XXX		0.0310		0.0724		0.1034	
5.4		Subtotal NAIC 4 (5.1+5.2+5.3)	147,457	XXX	XXX	147,457	XXX	3,509	XXX	8,184	XXX	11,693
6.1	5	NAIC Designation Category 5.A	396,421	XXX	XXX	396,421	0.0472	18,711	0.0846	33,537	0.1410	55,895
6.2	5	NAIC Designation Category 5.B	8,344	XXX	XXX	8,344	0.0663	553	0.1188	991	0.1980	1,652
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)	404,765	XXX	XXX	404,765	XXX	19,264	XXX	34,528	XXX	57,547
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)	419,391,647	XXX	XXX	419,391,647	XXX	942,740	XXX	2,764,651	XXX	4,658,796
PREFERRED STOCKS												
10.	1	Highest Quality		XXX	XXX		0.0005		0.0016		0.0033	
11.	2	High Quality	12,671,668	XXX	XXX	12,671,668	0.0021	26,611	0.0064	81,099	0.0106	134,320
12.	3	Medium Quality		XXX	XXX		0.0099		0.0263		0.0376	
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)	12,671,668	XXX	XXX	12,671,668	XXX	26,611	XXX	81,099	XXX	134,320

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)
SHORT-TERM BONDS												
18.		Exempt Obligations		XXX	XXX		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	698,282	XXX	XXX	698,282	0.0025	1,746	0.0076	5,307	0.0127	8,868
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)	698,282	XXX	XXX	698,282	XXX	1,746	XXX	5,307	XXX	8,868
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)	698,282	XXX	XXX	698,282	XXX	1,746	XXX	5,307	XXX	8,868
DERIVATIVE INSTRUMENTS												
26.		Exchange Traded		XXX	XXX		0.0005		0.0016		0.0033	
27.	1	Highest Quality		XXX	XXX		0.0005		0.0016		0.0033	
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		XXX	XXX		XXX		XXX		XXX	
34.		Total (Lines 9 + 17 + 25 + 33)	432,761,597	XXX	XXX	432,761,597	XXX	971,096	XXX	2,851,057	XXX	4,801,984

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	7,862,146	XXX	XXX	7,862,146	0.0000		0.2431 (a)	1,911,288	0.2431 (a)	1,911,288
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)	7,862,146			7,862,146	XXX		XXX	1,911,288	XXX	1,911,288
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	5,436,710	XXX	XXX	5,436,710	0.0005	2,718	0.0016	8,699	0.0033	17,941
31.	2	High Quality	3,972,740	XXX	XXX	3,972,740	0.0021	8,343	0.0064	25,426	0.0106	42,111
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)	9,409,450	XXX	XXX	9,409,450	XXX	11,061	XXX	34,124	XXX	60,052
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		0.1580 (a)		0.1580 (a)	
66.		Unaffiliated Private	7,337,965	XXX	XXX	7,337,965	0.0000		0.1945	1,427,234	0.1945	1,427,234
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)	7,337,965	XXX	XXX	7,337,965	XXX		XXX	1,427,234	XXX	1,427,234
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	11,470,663	XXX	XXX	11,470,663	0.0000		0.1580	1,812,365	0.1580	1,812,365
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)	11,470,663			11,470,663	XXX		XXX	1,812,365	XXX	1,812,365
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)	28,218,078			28,218,078	XXX	11,061	XXX	3,273,723	XXX	3,299,651

(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 2024 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		
0399999. Total General Account - Authorized U.S. Affiliates														
0699999. Total General Account - Authorized Non-U.S. Affiliates														
0799999. Total General Account - Authorized Affiliates														
80659	82-4533188	07/01/2003	CANADA LIFE ASSURANCE COMPANY	MI	CO/I	XXXL	31,931,914	1,591,721	1,877,365	83,819				
88340	59-2859797	07/01/2003	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	CO/I	XXXL	32,681,913	1,598,253	1,886,759	65,200				
82627	06-0839705	10/01/1979	SWISS RE LIFE AND HEALTH AMERICA, INC.	MO	CO/I	OL	130,000	685	620	85,774				
82627	06-0839705	10/01/1979	SWISS RE LIFE AND HEALTH AMERICA, INC.	MO	CO/I	XXXL	4,740,160	46,148	49,453					
68713	84-0499703	07/01/2003	SECURITY LIFE RE	CO	CO/I	XXXL	7,312,697	580,342	747,370	15,877				
0899999. General Account - Authorized 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	12,217			242				
63274	52-6033321	04/01/1970	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	IA	COFII/I	OL	350,000		2,823	5,225				540,000
63274	52-6033321	10/01/1984	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	IA	YRT/I	OL	11,444,549	211,478	209,226	238,130				
63274	52-6033321	11/01/2004	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	IA	YRTFII/I	OL	10,620,788	49,660	51,771	71,965				
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														
8899999. Total Separate Accounts - Reciprocal Jurisdiction Non-Affiliates														
8999999. Total Separate Accounts Reciprocal Jurisdiction														

ANNUAL STATEMENT FOR THE YEAR 2024 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			
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)							99,224,238	4,078,288	4,825,387	566,231					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)															
9999999 - Totals							99,224,238	4,078,288	4,825,387	566,231					540,000

ANNUAL STATEMENT FOR THE YEAR 2024 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		
NONE													
9999999 - Totals													

ANNUAL STATEMENT FOR THE YEAR 2024 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	261,138	164,779		425,917				540,000		33,947	425,917
0299999	General Account - Life and Annuity U.S. Affiliates - Other			261,138	164,779		425,917		XXX		540,000		33,947	425,917
0399999	Total General Account - Life and Annuity U.S. Affiliates			261,138	164,779		425,917		XXX		540,000		33,947	425,917
0699999	Total General Account - Life and Annuity Non-U.S. Affiliates								XXX					
0799999	Total General Account - Life and Annuity Affiliates			261,138	164,779		425,917		XXX		540,000		33,947	425,917
1099999	Total General Account - Life and Annuity Non-Affiliates								XXX					
1199999	Total General Account Life and Annuity			261,138	164,779		425,917		XXX		540,000		33,947	425,917
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			261,138	164,779		425,917		XXX		540,000		33,947	425,917
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)			261,138	164,779		425,917		XXX		540,000		33,947	425,917
3699999	Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2999999 and 3299999)								XXX					
9999999	Totals			261,138	164,779		425,917		XXX		540,000		33,947	425,917

(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
NONE				

SCHEDULE S - PART 6

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

	1 2024	2 2023	3 2022	4 2021	5 2020
A. OPERATIONS ITEMS					
1. Premiums and annuity considerations for life and accident and health contracts	566	645	549	813	610
2. Commissions and reinsurance expense allowances	48	62	64	58	75
3. Contract claims	323	528	803	428	897
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	(747)	(927)	(910)	(608)	(467)
B. BALANCE SHEET ITEMS					
8. Premiums and annuity considerations for life and accident and health contracts deferred and uncollected			53	223	67
9. Aggregate reserves for life and accident and health contracts	4,078	4,825	5,753	6,663	7,271
10. Liability for deposit-type contracts					
11. Contract claims unpaid	373	180	42	128	24
12. Amounts recoverable on reinsurance		220	654		40
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					
C. UNAUTHORIZED REINSURANCE (DEPOSITS BY AND FUNDS WITHHELD FROM)					
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)					
D. REINSURANCE WITH CERTIFIED REINSURERS (DEPOSITS BY AND FUNDS WITHHELD FROM)					
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)
ASSETS (Page 2, Col. 3)			
1. Cash and invested assets (Line 12)	574,961,711		574,961,711
2. Reinsurance (Line 16)	62,517	(62,517)	
3. Premiums and considerations (Line 15)	95,031		95,031
4. Net credit for ceded reinsurance	XXX	4,513,984	4,513,984
5. All other admitted assets (balance)	8,934,775		8,934,775
6. Total assets excluding Separate Accounts (Line 26)	584,054,034	4,451,467	588,505,501
7. Separate Account assets (Line 27)			
8. Total assets (Line 28)	584,054,034	4,451,467	588,505,501
LIABILITIES, CAPITAL AND SURPLUS (Page 3)			
9. Contract reserves (Lines 1 and 2)	456,915,988	4,078,288	460,994,276
10. Liability for deposit-type contracts (Line 3)	15,869,066		15,869,066
11. Claim reserves (Line 4)	772,469	373,179	1,145,648
12. Policyholder dividends/member refunds/reserves (Lines 5 through 7)	9,651		9,651
13. Premium & annuity considerations received in advance (Line 8)	28,787		28,787
14. Other contract liabilities (Line 9)	38,213		38,213
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)	13,014,882		13,014,882
20. Total liabilities excluding Separate Accounts (Line 26)	487,189,056	4,451,467	491,640,523
21. Separate Account liabilities (Line 27)			
22. Total liabilities (Line 28)	487,189,056	4,451,467	491,640,523
23. Capital & surplus (Line 38)	96,864,978	XXX	96,864,978
24. Total liabilities, capital & surplus (Line 39)	584,054,034	4,451,467	588,505,501
NET CREDIT FOR CEDED REINSURANCE			
25. Contract reserves	4,078,288		
26. Claim reserves	373,179		
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	62,517		
32. Other ceded reinsurance recoverables			
33. Total ceded reinsurance recoverables	4,513,984		
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	4,513,984		

ANNUAL STATEMENT FOR THE YEAR 2024 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	1,239,461	41,498,584		42,738,045	3,641
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	1,239,461	41,498,584			42,738,045	3,641
90. Reporting entity contributions for employee benefits plans	XXX						
91. Dividends or refunds applied to purchase paid-up additions and annuities	XXX	4,289				4,289	
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	71,256				71,256	
94. Aggregate or other amounts not allocable by State	XXX						
95. Totals (Direct Business)	XXX	1,315,006	41,498,584			42,813,590	3,641
96. Plus reinsurance assumed	XXX						
97. Totals (All Business)	XXX	1,315,006	41,498,584			42,813,590	3,641
98. Less reinsurance ceded	XXX	566,231				566,231	
99. Totals (All Business) less Reinsurance Ceded	XXX	748,775	41,498,584	(c)		42,247,359	3,641
DETAILS OF WRITE-INS							
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
- 2. R - Registered - Non-domiciled RRGs.....
- 3. E - Eligible - Reporting entities eligible or approved to write surplus lines in the state.....
- 4. Q - Qualified - Qualified or accredited reinsurer.....
- 5. N - None of the above - Not allowed to write business in the state.....56

(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.....

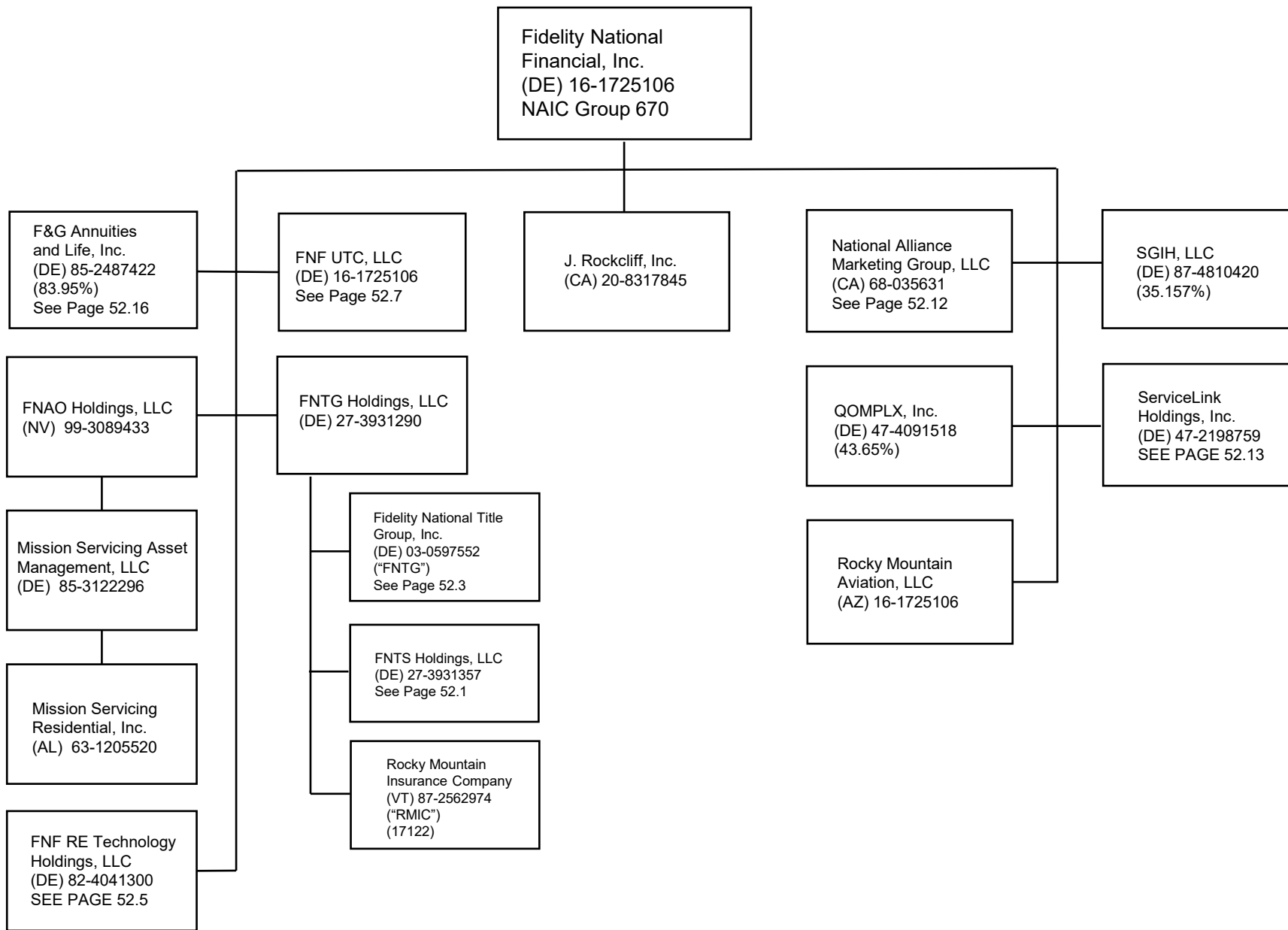
**SCHEDULE T - PART 2
INTERSTATE COMPACT - EXHIBIT OF PREMIUMS WRITTEN**

Allocated by States and Territories

			Direct Business Only				6 Totals
			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
States, Etc.							
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	1,239,461	41,498,584			3,641	42,741,686
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		1,239,461	41,498,584			3,641	42,741,686

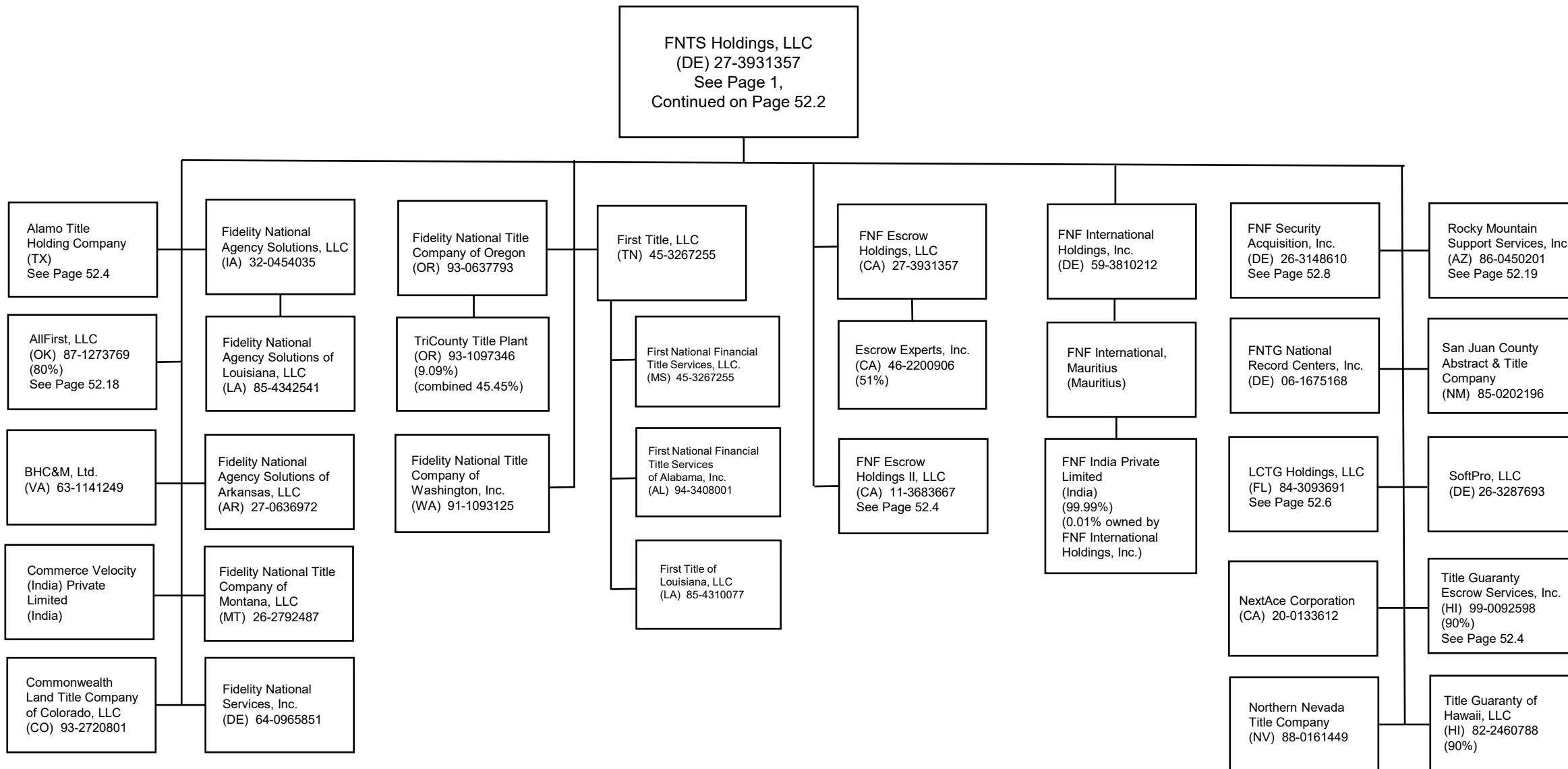
SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART



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

PART 1 – ORGANIZATIONAL CHART

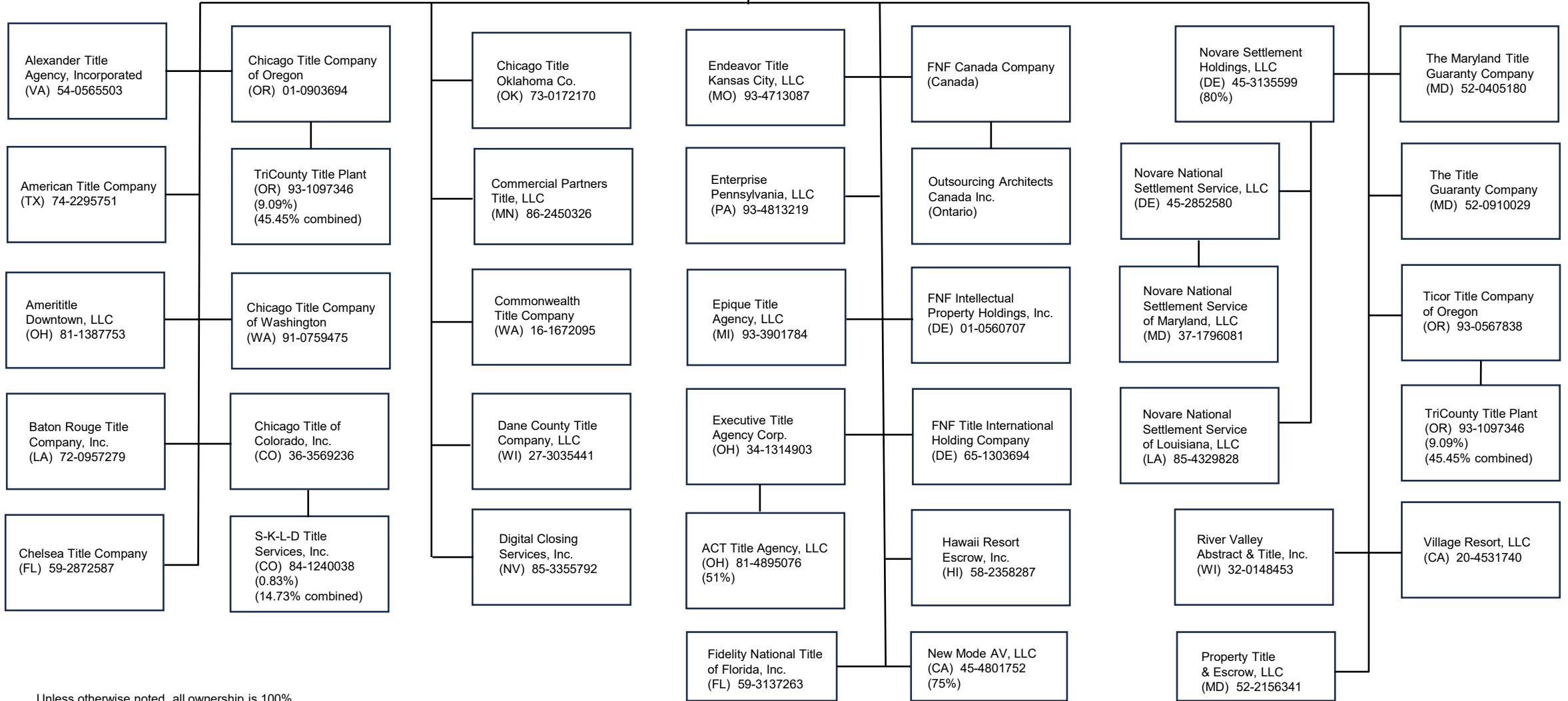


52.1

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 52.5



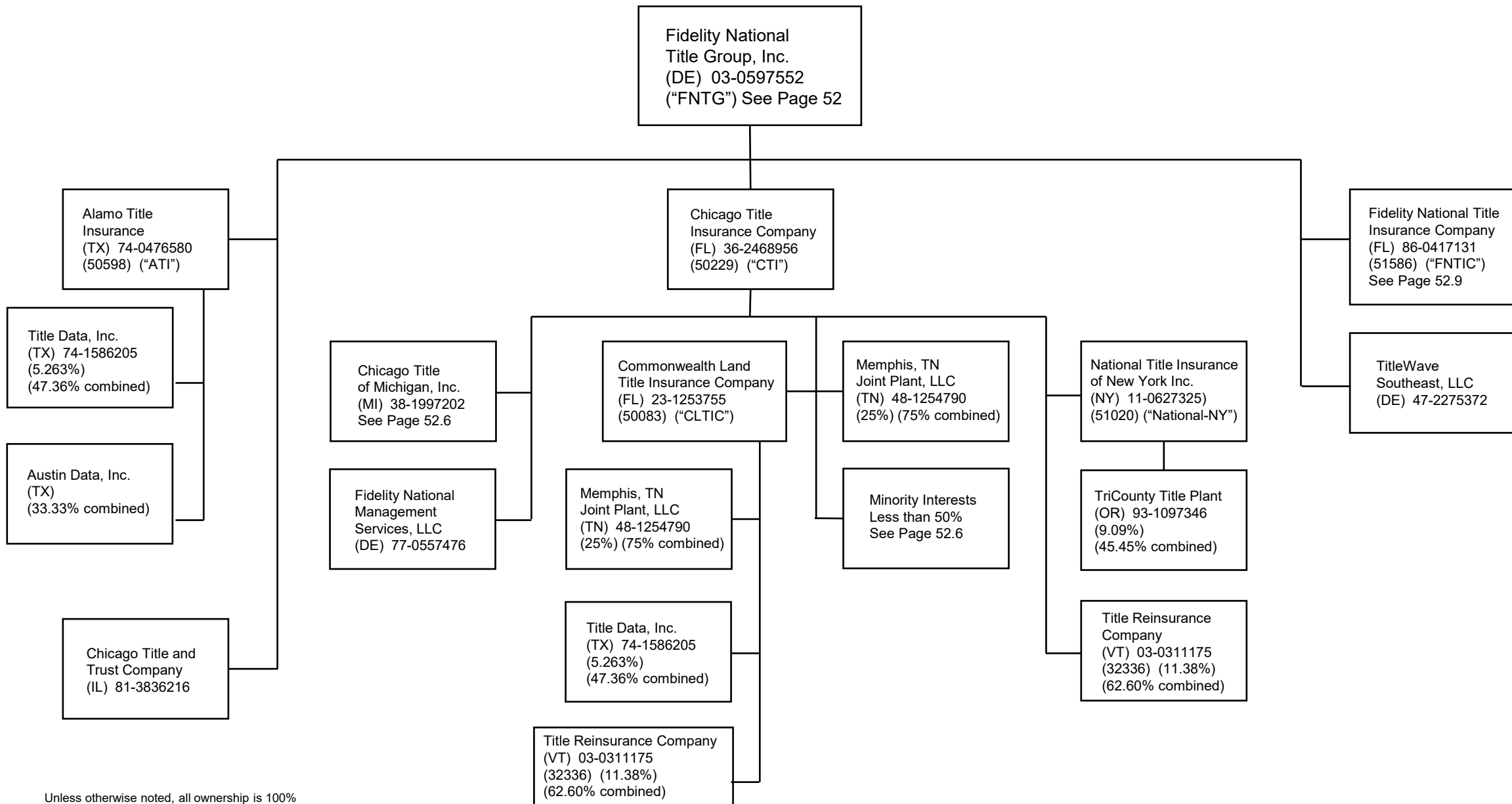
52.2

Unless otherwise noted, all ownership is 100%

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

PART 1 – ORGANIZATIONAL CHART

52.3

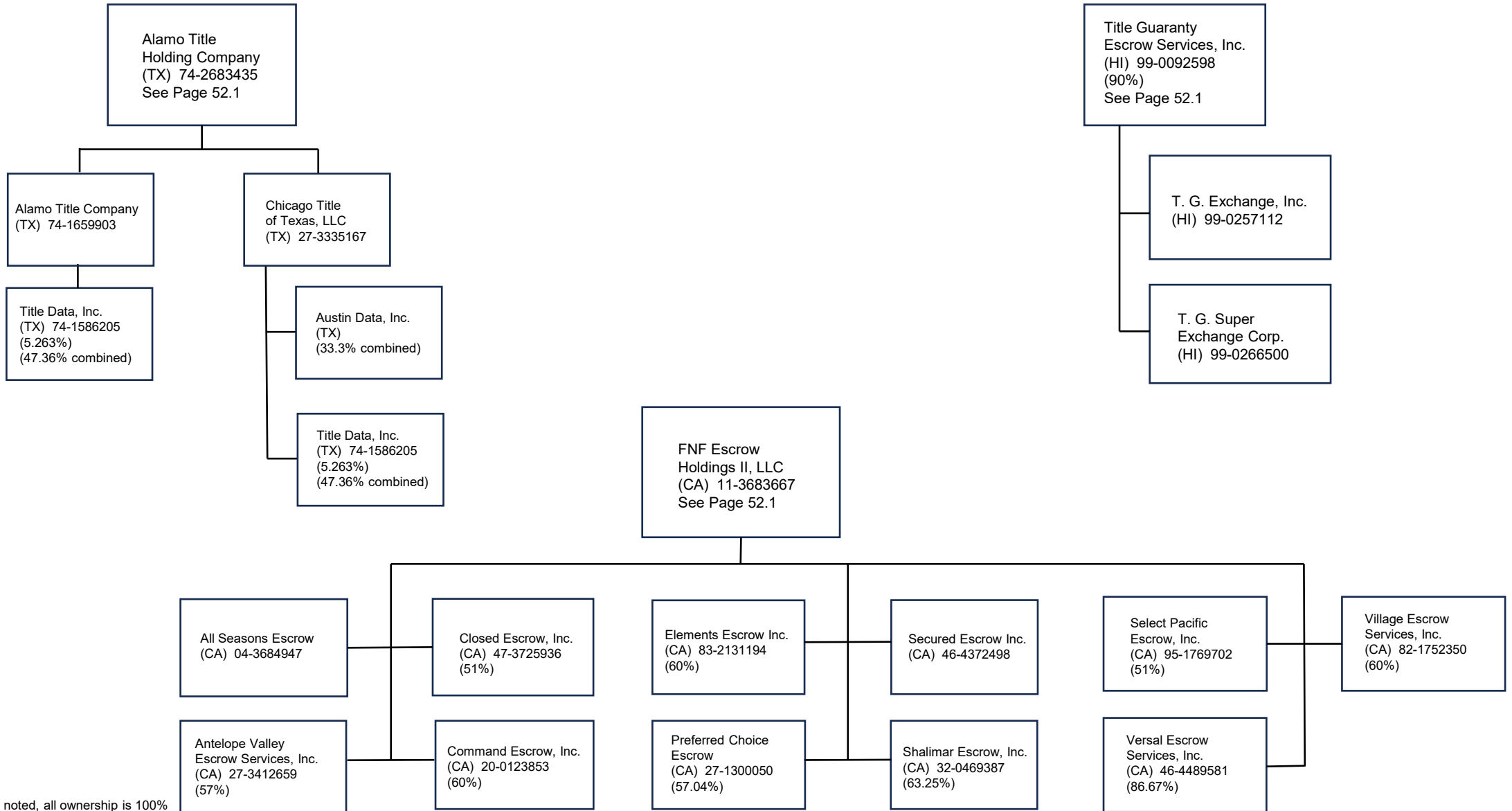


Unless otherwise noted, all ownership is 100%

ANNUAL STATEMENT FOR THE YEAR 2024 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

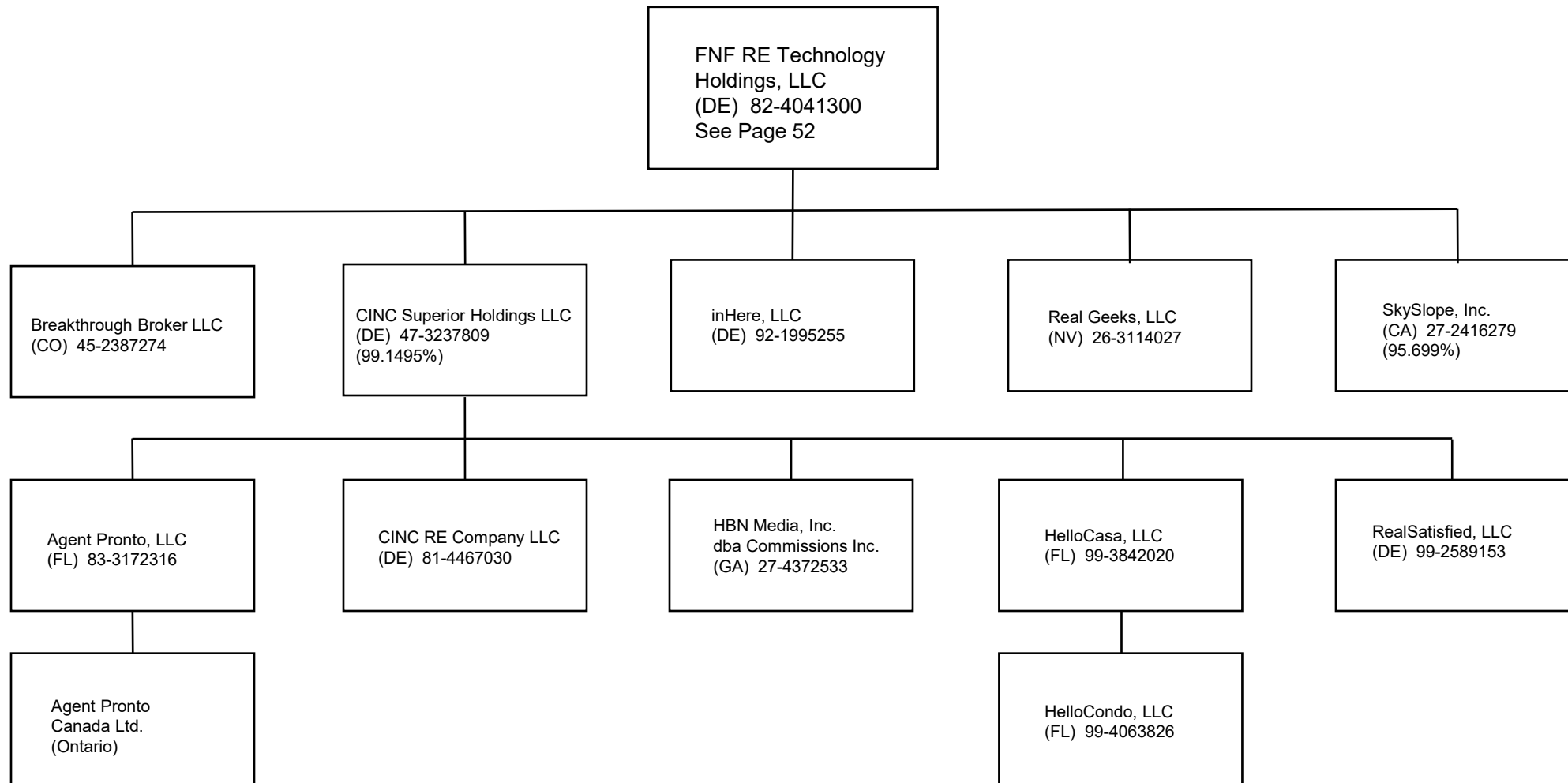


52.4

Unless otherwise noted, all ownership is 100%

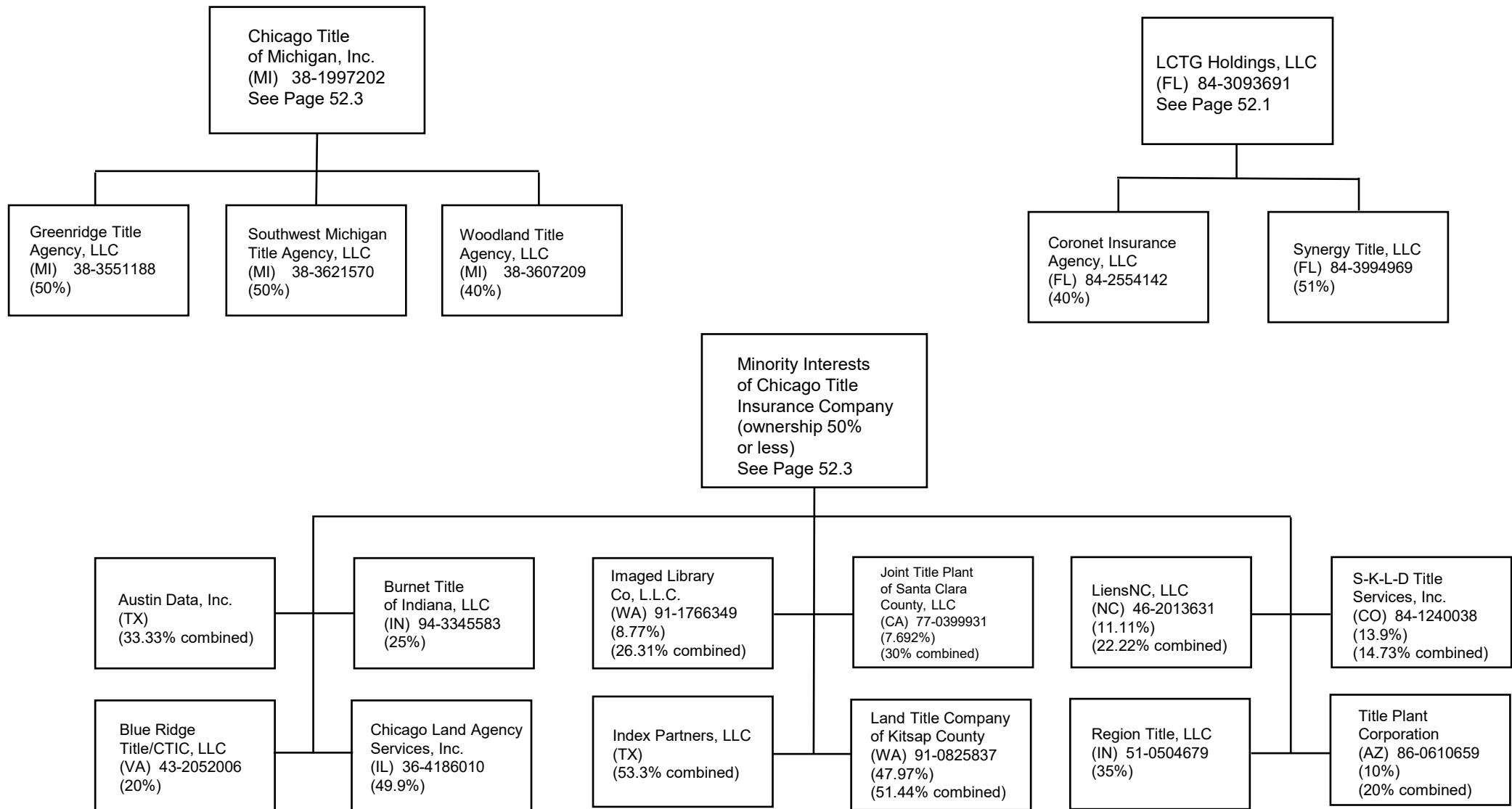
SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART



52.5

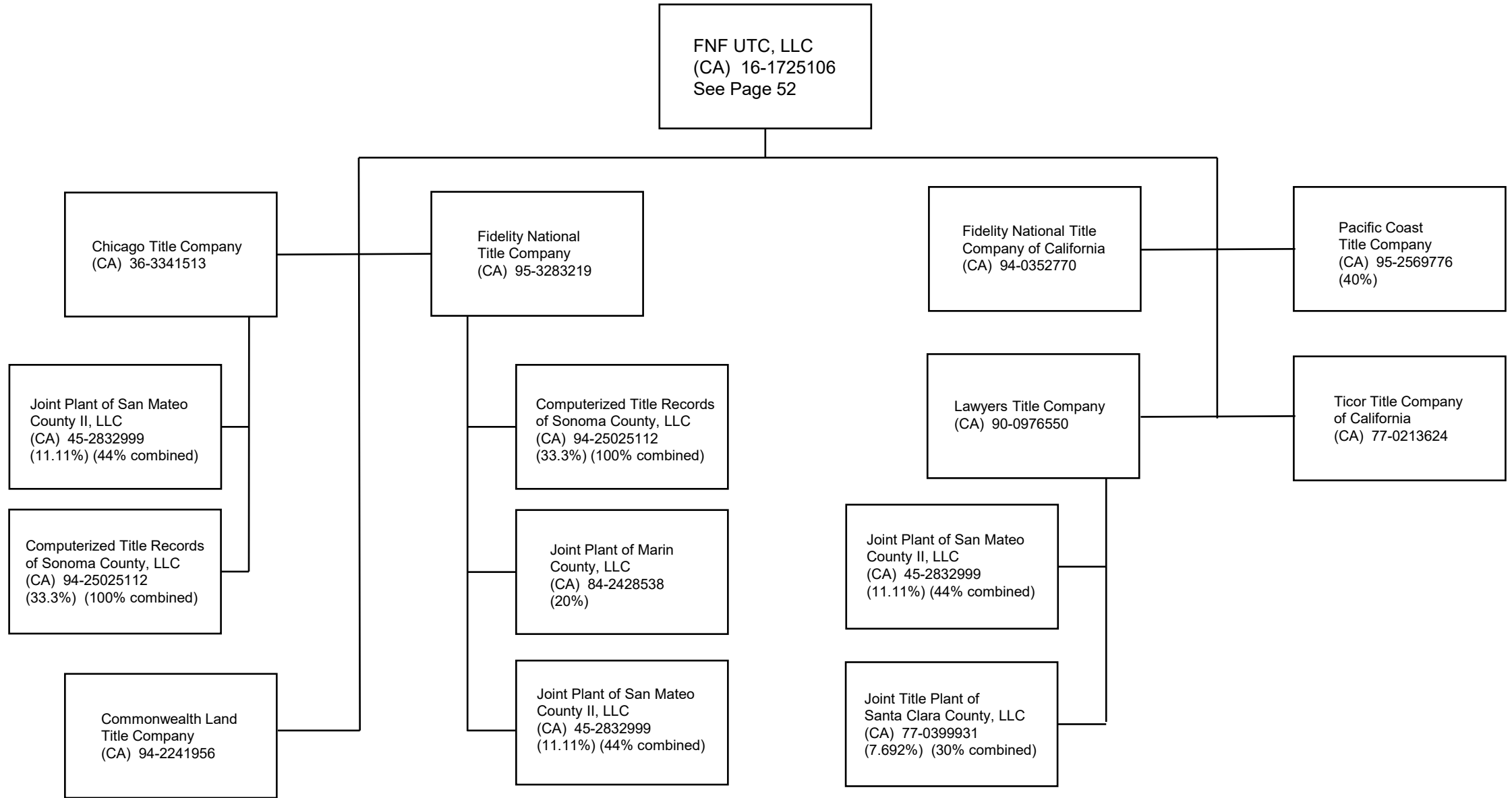
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART**



52.6

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

PART 1 – ORGANIZATIONAL CHART

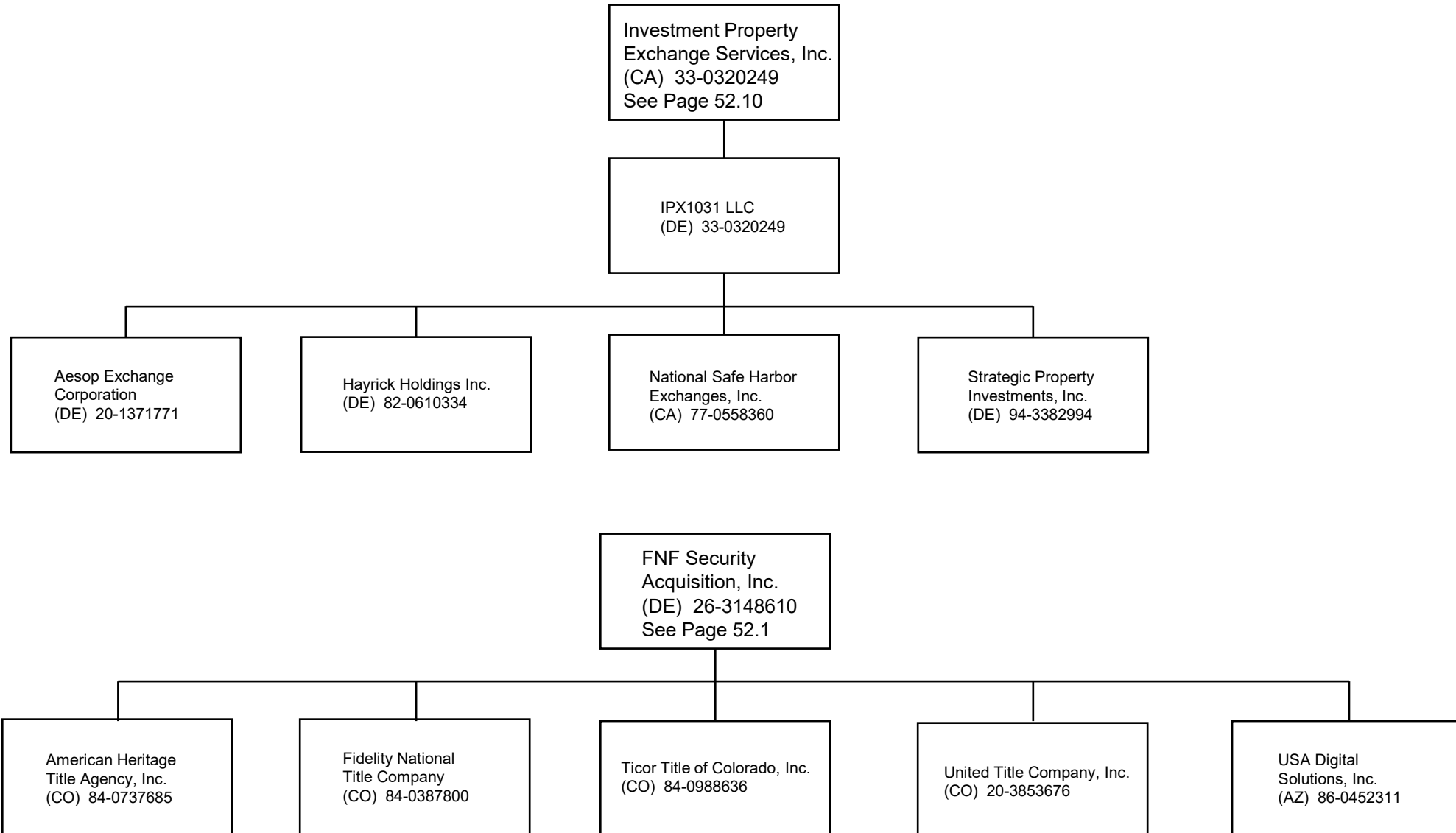


52.7

Unless otherwise noted, all ownership is 100%

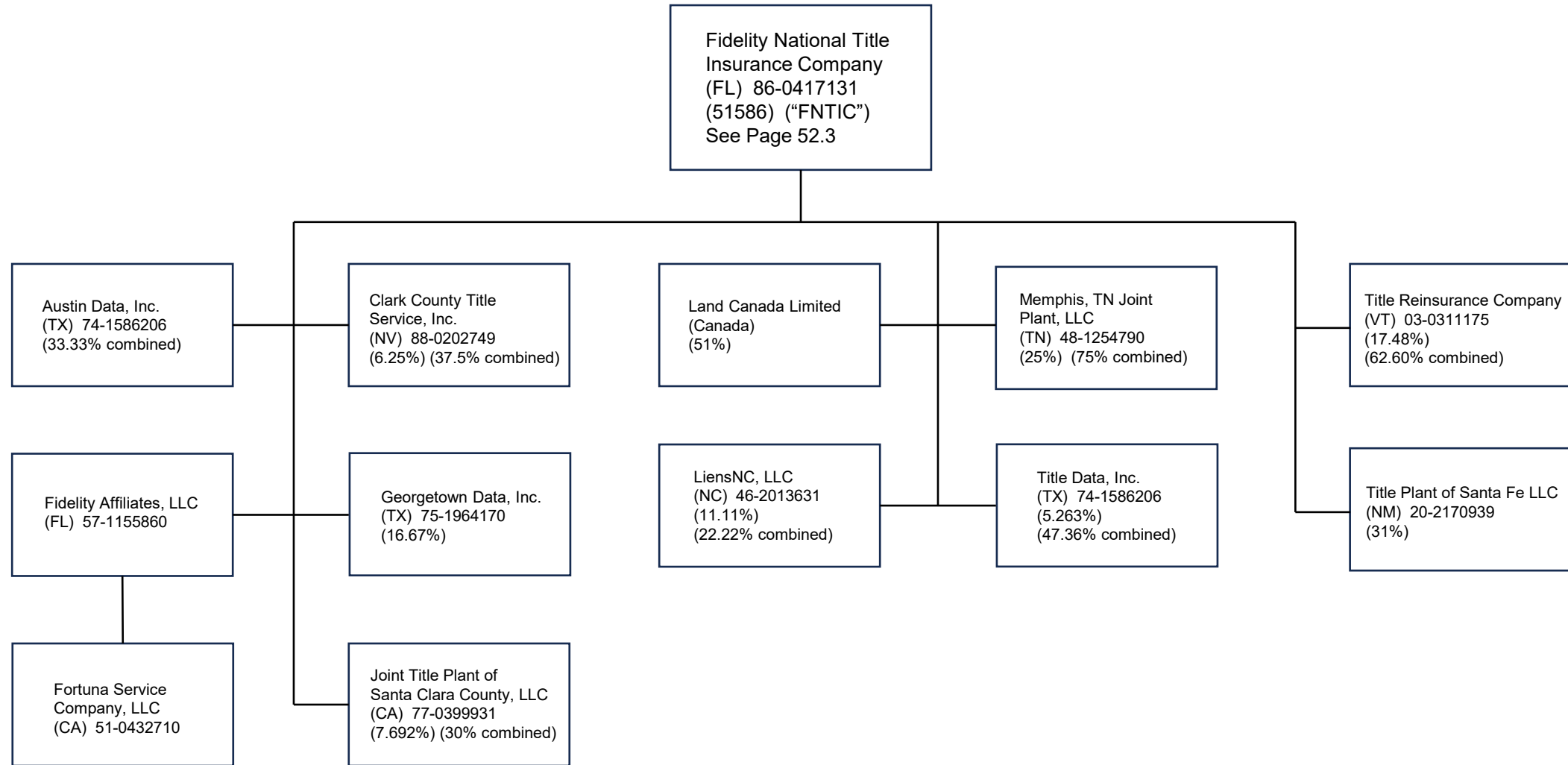
SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART



52.8

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

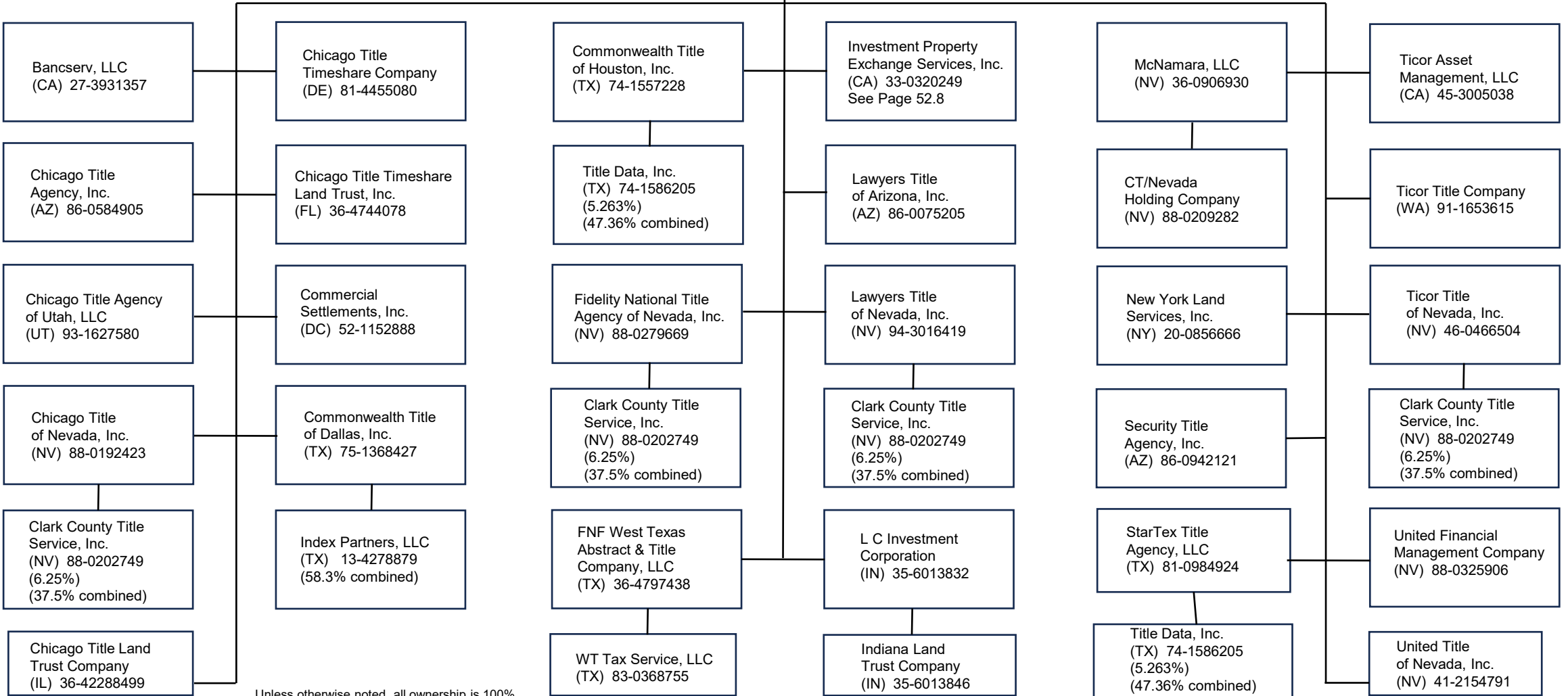


52.9

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 52.11

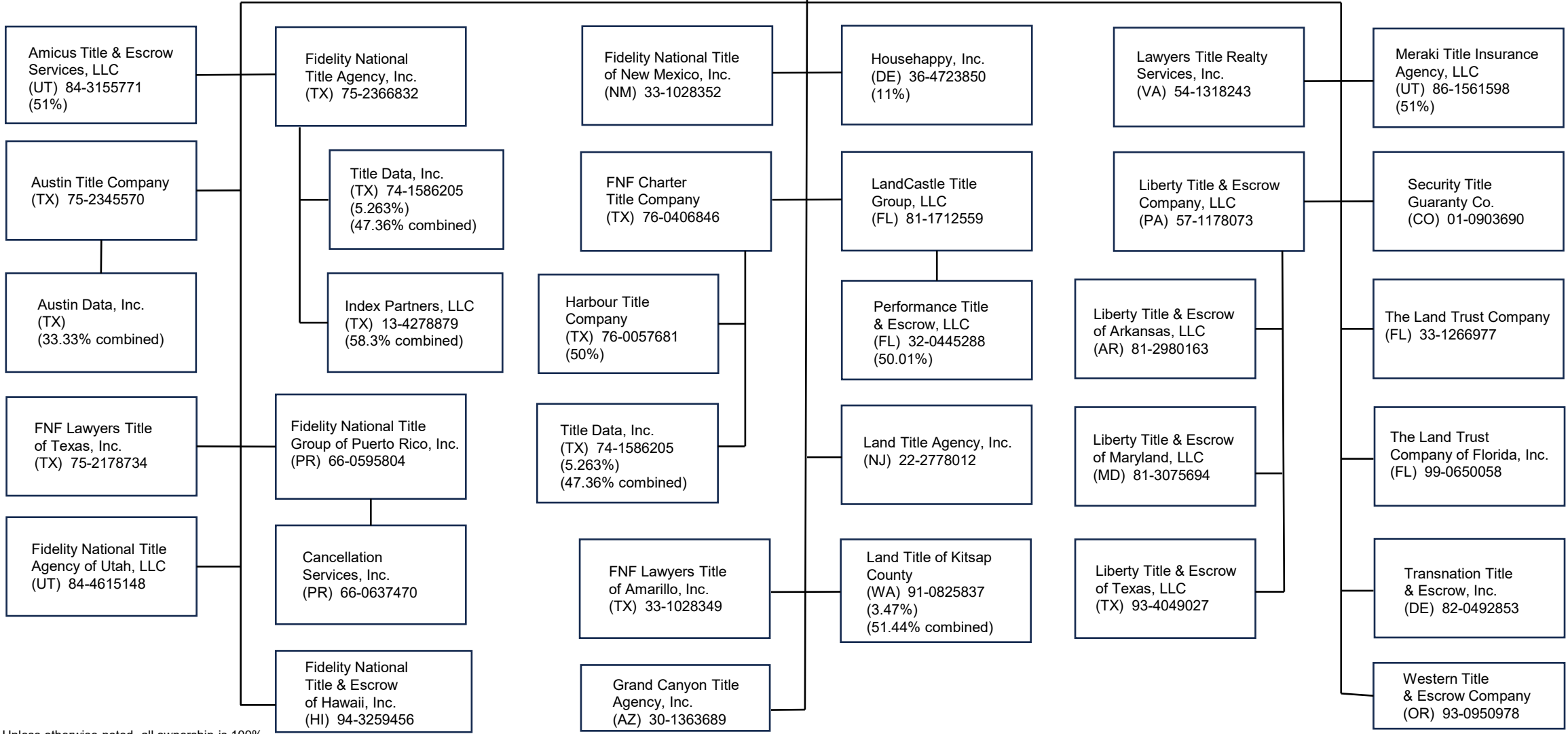


Unless otherwise noted, all ownership is 100%

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

PART 1 – ORGANIZATIONAL CHART

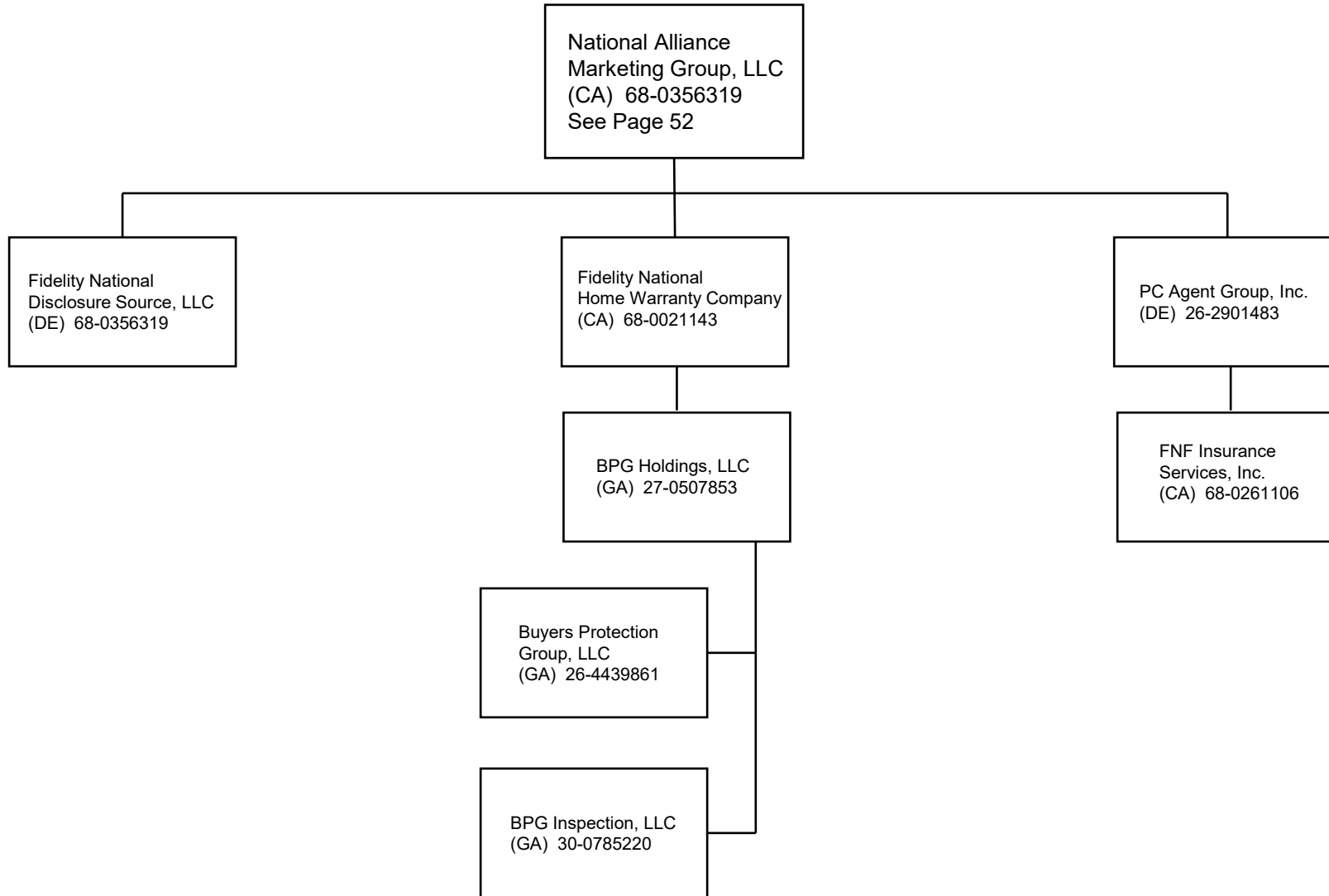
FNTS Holdings, LLC
 (DE) 27-3931357
 See Page 1
 Continued on Page 52.20



52.11

Unless otherwise noted, all ownership is 100%

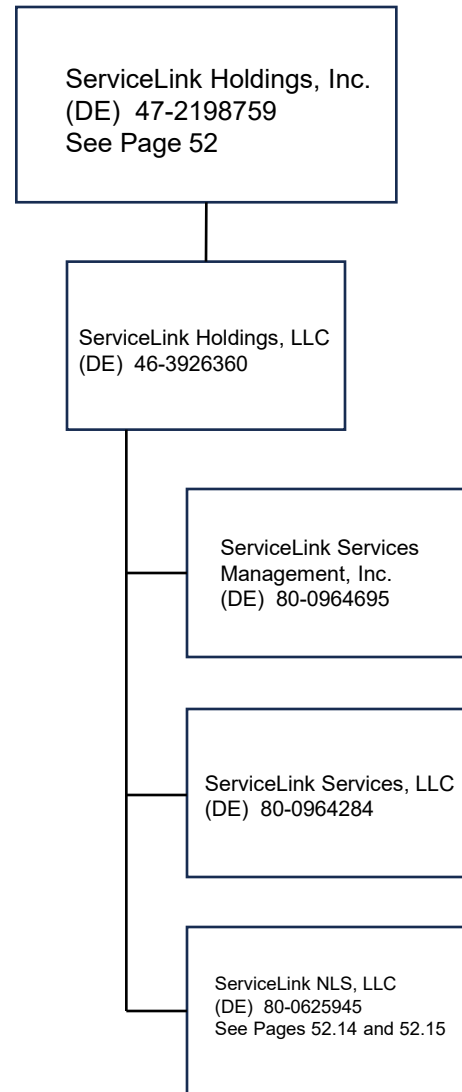
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART**



52.12

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

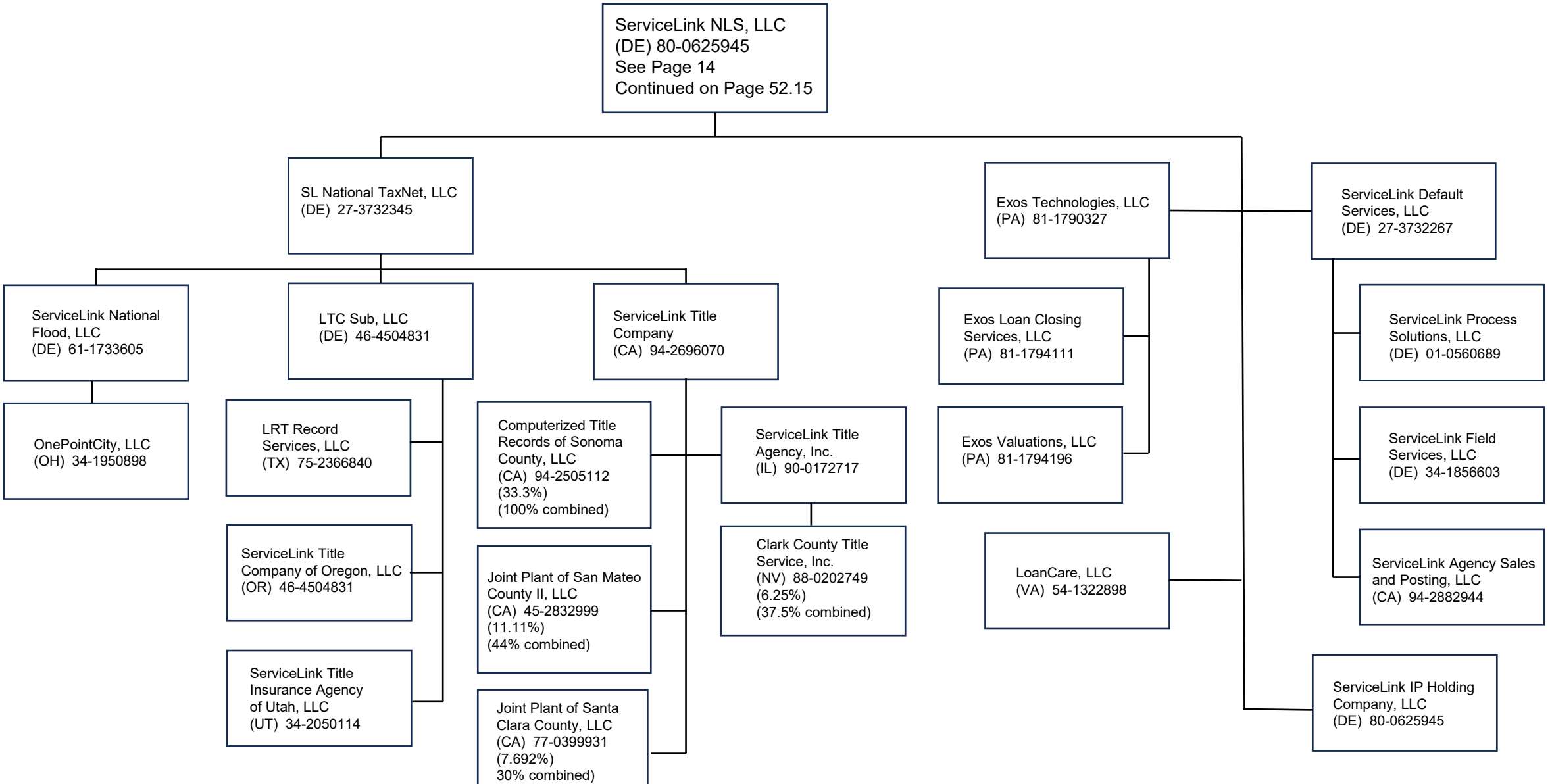
PART 1 – ORGANIZATIONAL CHART



52.13

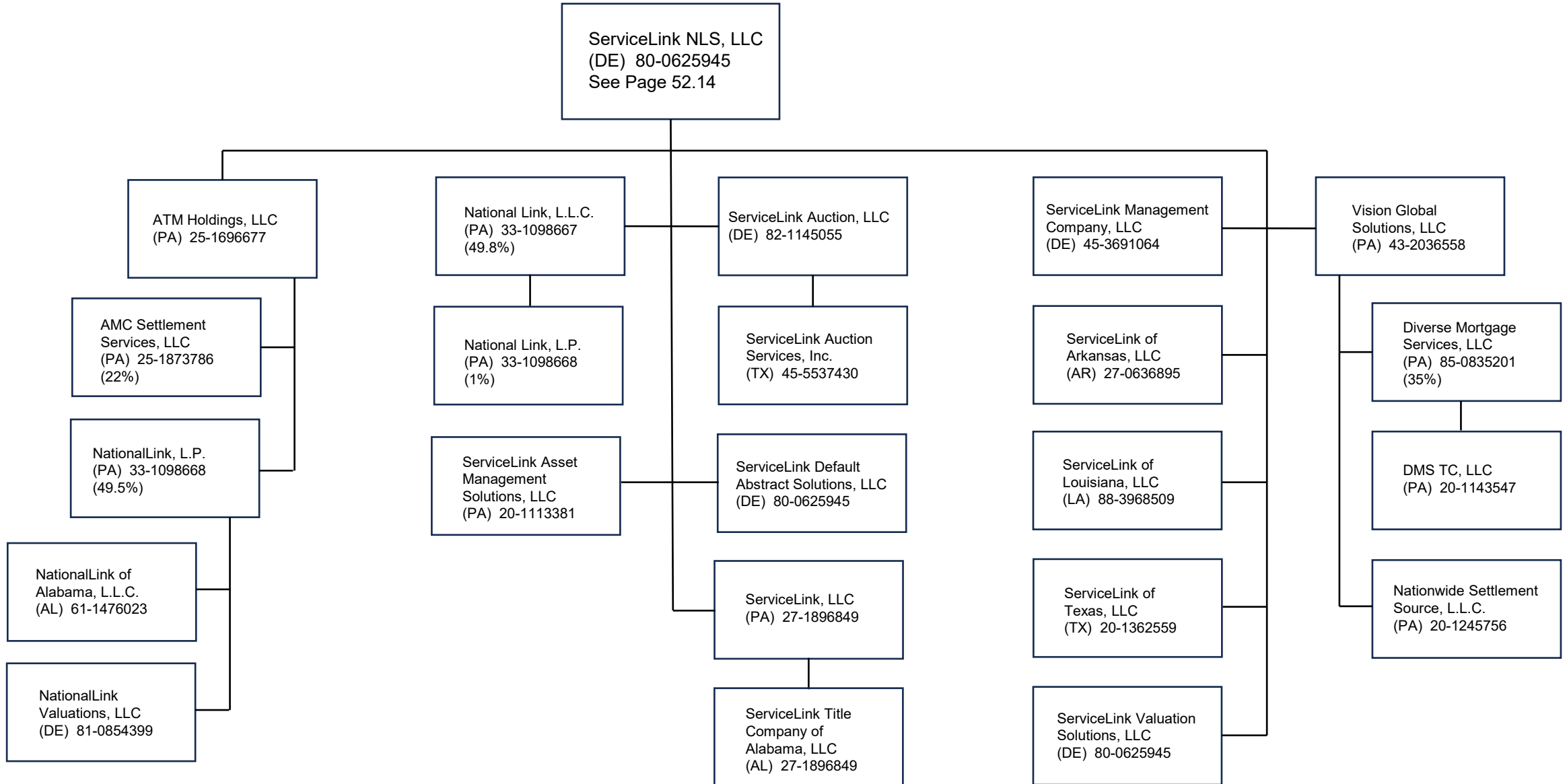
SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART

52.14



Unless otherwise noted, all ownership is 100%

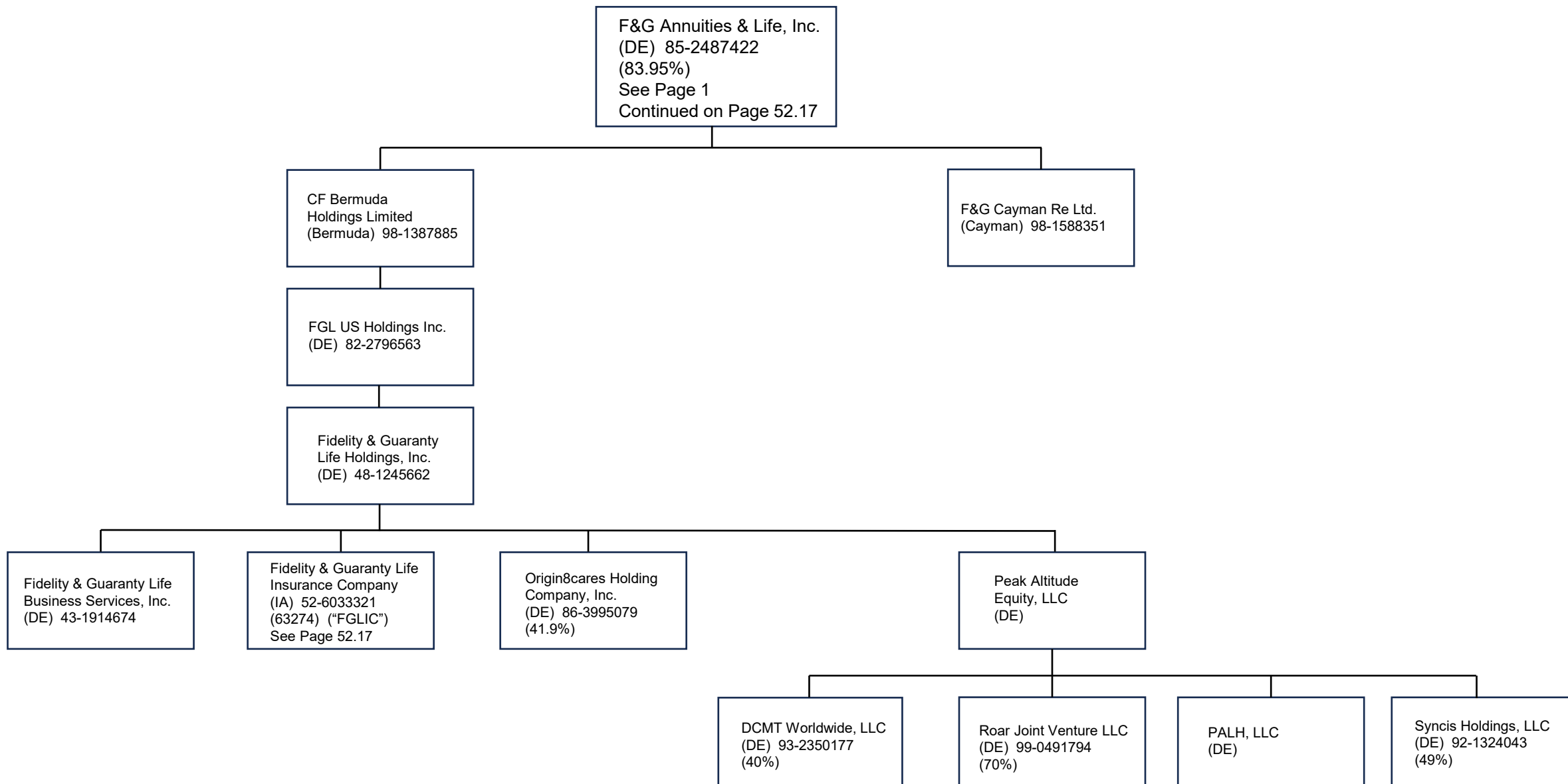
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART**



52.15

Unless otherwise noted, all ownership is 100%

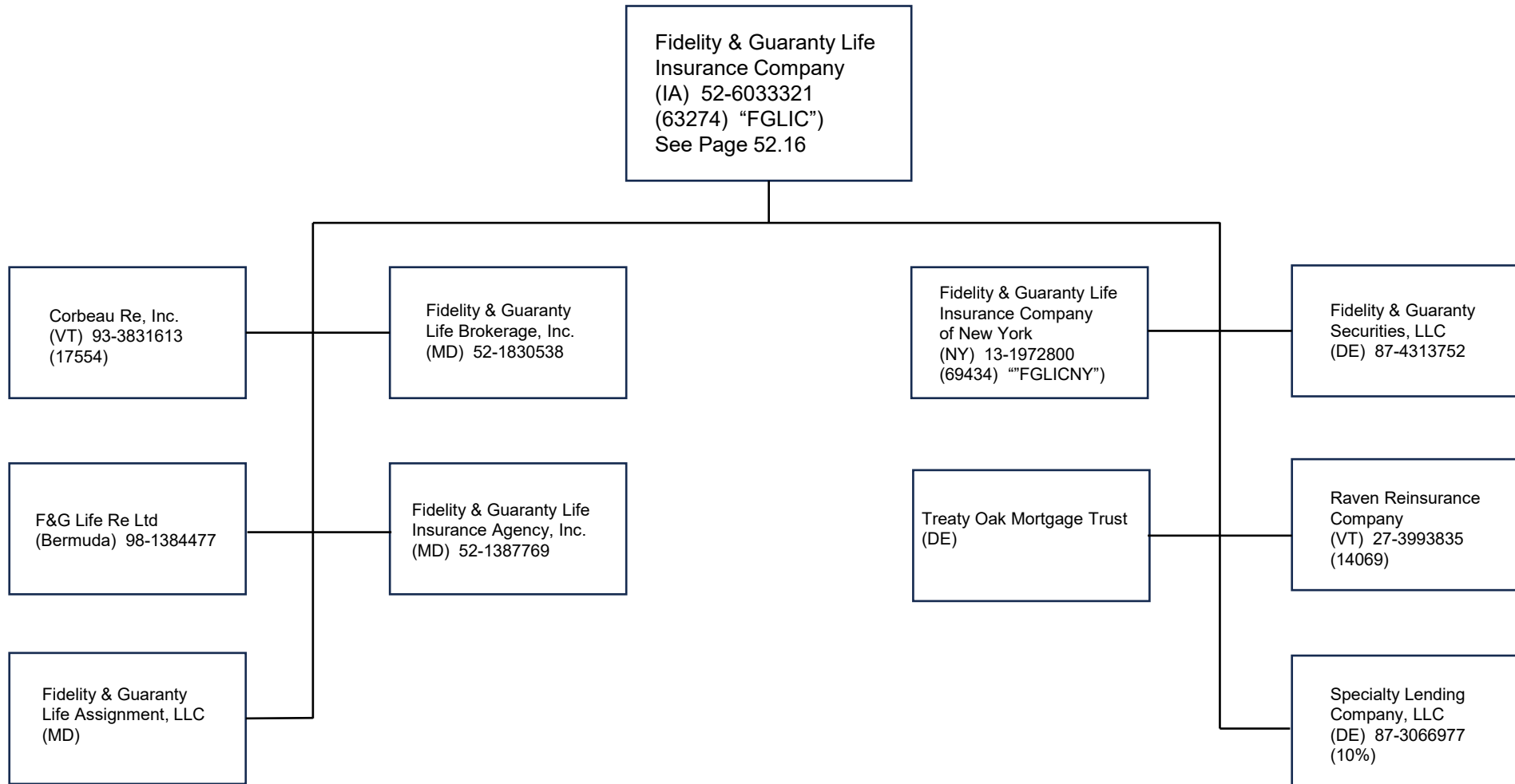
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART**



52.16

Unless otherwise noted, all ownership is 100%

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

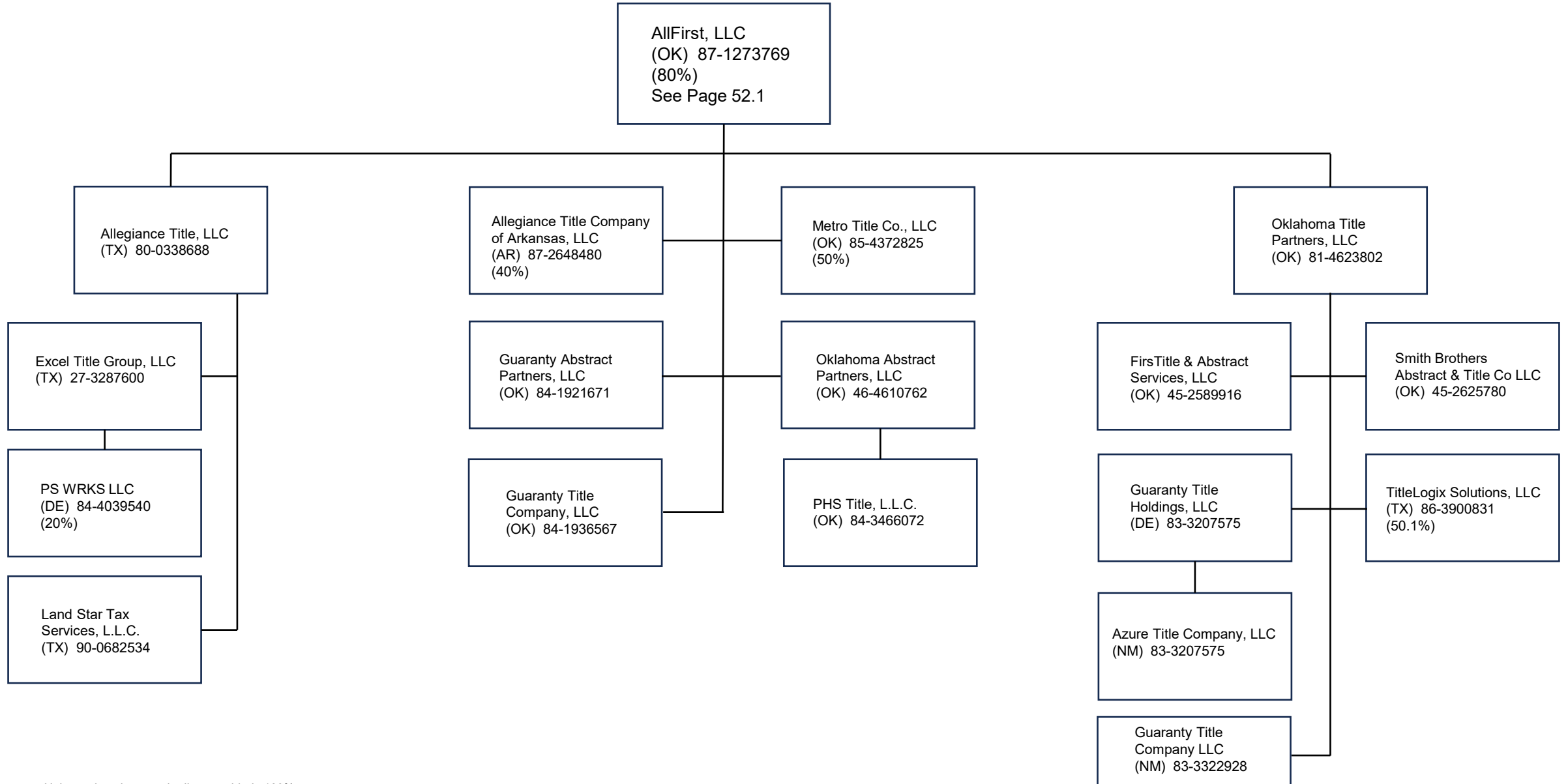


52.17

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

PART 1 – ORGANIZATIONAL CHART

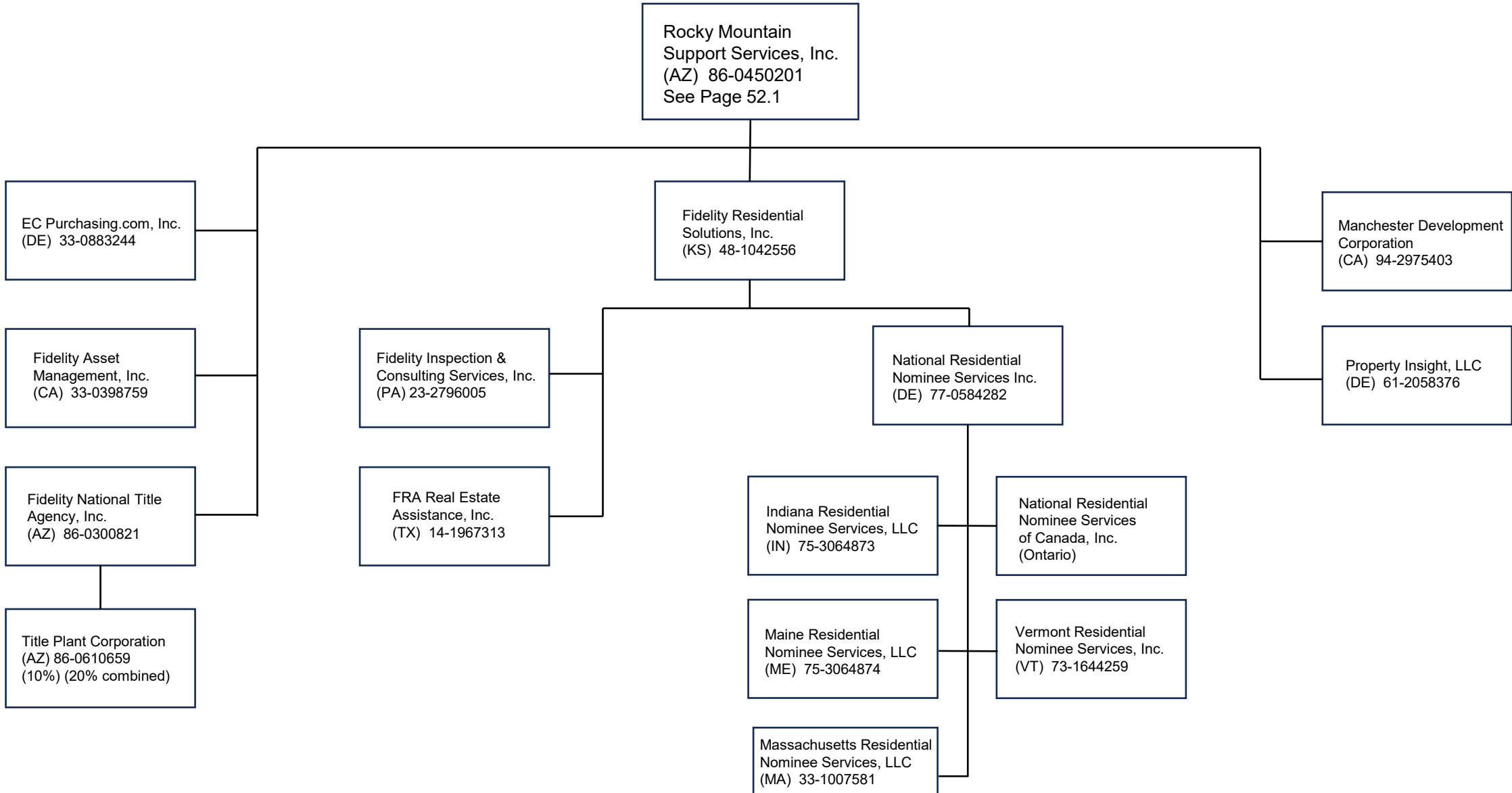
52.18



Unless otherwise noted, all ownership is 100%

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

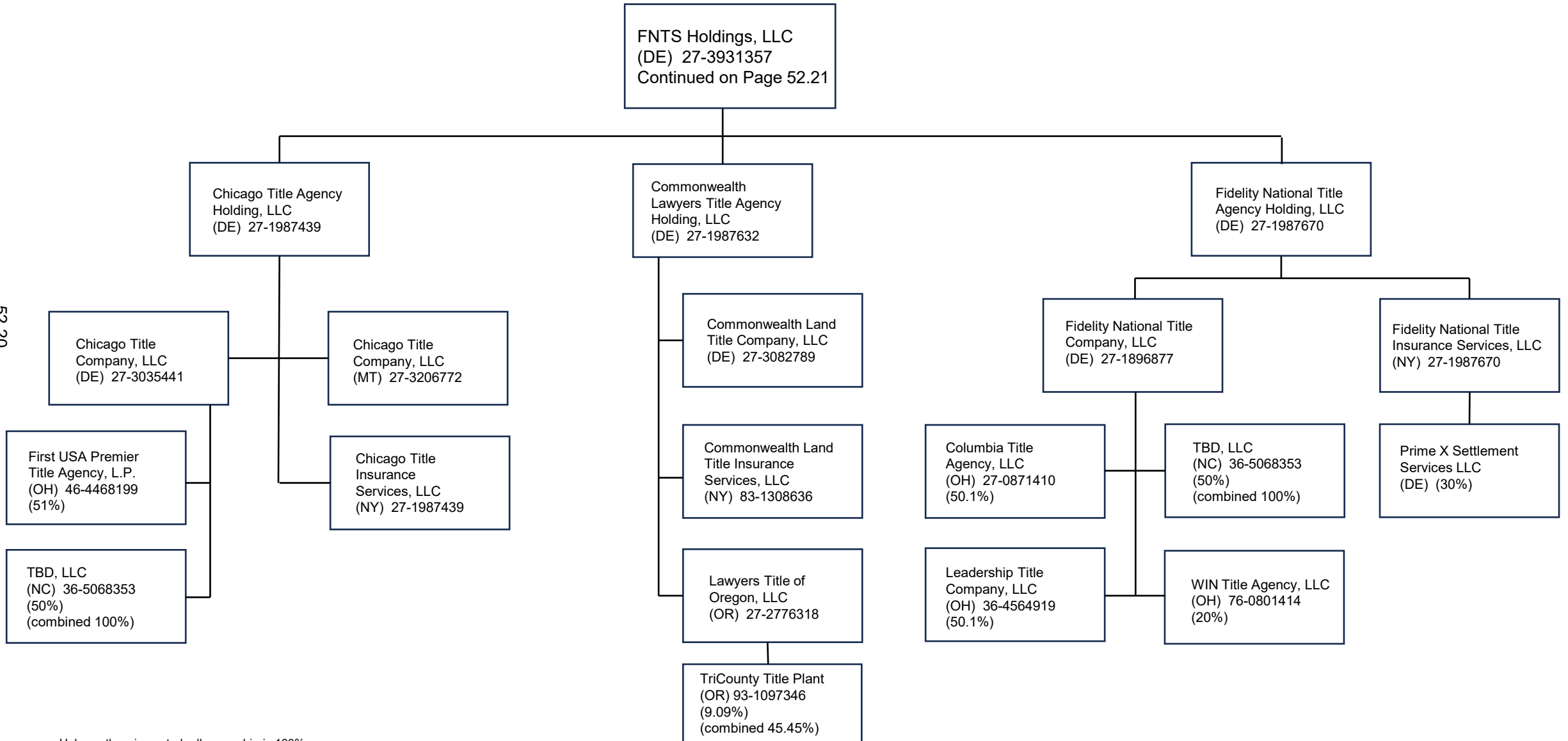
52.19



Unless otherwise noted, all ownership is 100%

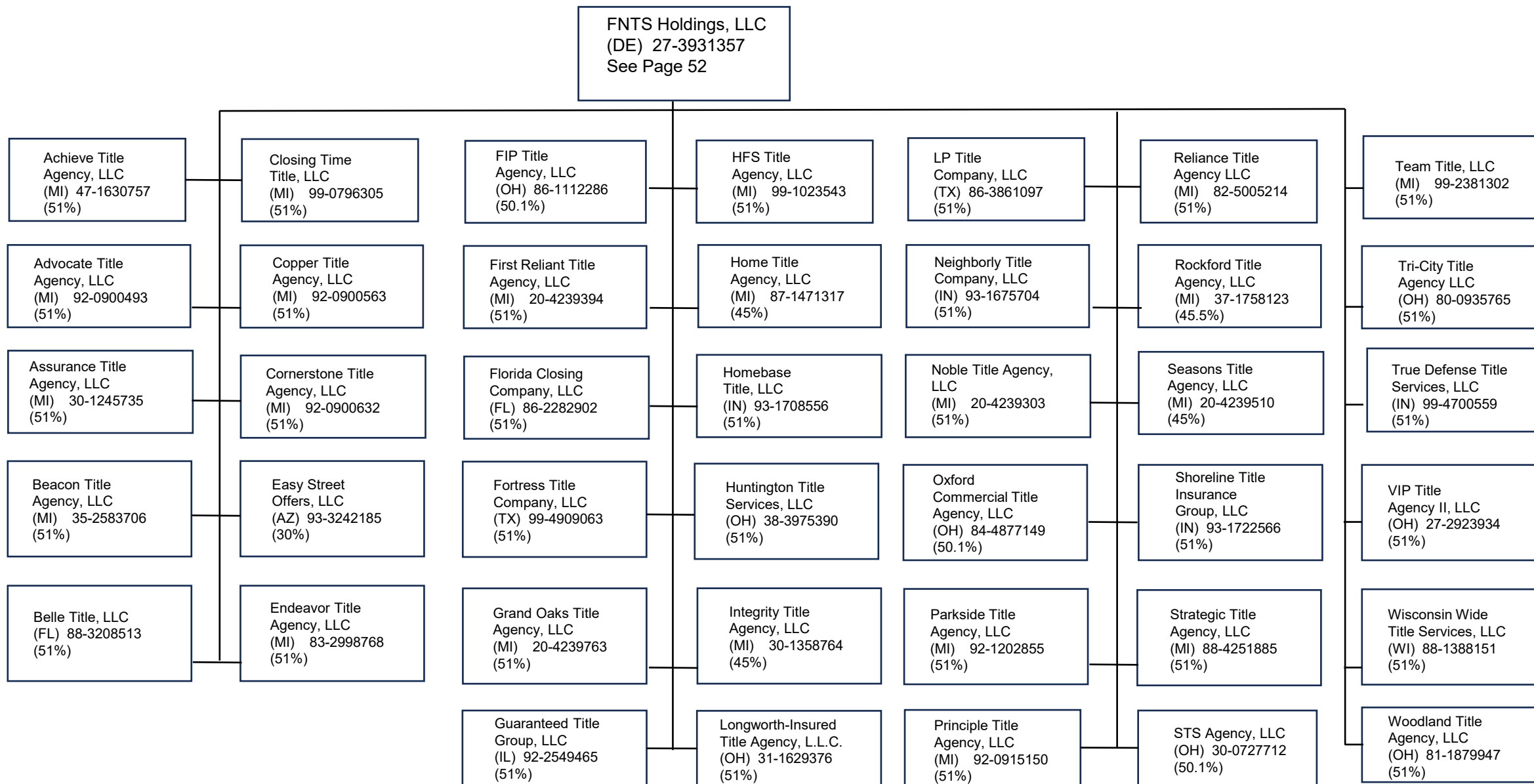
**SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART**

52.20



Unless otherwise noted, all ownership is 100%

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



52.21

Unless otherwise noted, all ownership is 100%

ANNUAL STATEMENT FOR THE YEAR 2024 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	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-4895076				ACT Title Agency, LLC	OH	NIA	Executive Title Agency Corp	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-0900493				Advocate Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-1371771				AESOP Exchange Corporation	DE	NIA	IPX1031, LLC	Ownership, Board	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Agent Pronto Canada Ltd	CAN	NIA	Agent Pronto, LLC	Ownership, Board	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-3172316				Agent Pronto, LLC	FL	NIA	CINC Superior Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1659903				Alamo Title Company	TX	NIA	Alamo Title Holding Company	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-2683435				Alamo Title Holding Company	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	54-0565503				Alexander Title Agency, Incorporated	VA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0338688				Allegiance Title Company of Arkansas, LLC	AR	NIA	AllFirst, LLC	Ownership	40.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0338688				Allegiance Title, LLC	TX	NIA	AllFirst, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-1273769				AllFirst, LLC	OK	NIA	FNTS Holdings, LLC	Ownership	80.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	25-1873786				AMC Settlement Services, LLC	PA	NIA	ATM Holdings, Inc	Ownership	22.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-2295751				American Title Company	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1387753				Amerititle Downtown, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-3155771				Amicus Title & Escrow Services, LLC	UT	NIA	FNTS Holdings, LLC	Ownership	51.000	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	57.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-1245735				Assurance Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership, Board	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	25-1696677				ATM Holdings, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Chicago Title of Texas, LLC	Ownership	6.666	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Alamo Title Insurance	Ownership	6.666	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Chicago Title Insurance Company	Ownership	6.666	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Fidelity National Title Insurance Company	Ownership	6.666	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Austin Data, Inc	TX	NIA	Austin Title Company	Ownership	6.666	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-2345570				Austin Title Company	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-3207575				Azure Title Company, LLC	NM	NIA	Guaranty Title Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3931357				Bancserv, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	35-2583706				Beacon Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-3208513				Belle Title, LLC	FL	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	63-1141249				BHC&M Ltd	VA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	43-2052006				Blue Ridge Title/CTIC, LLC	VA	NIA	Chicago Title Insurance Company	Ownership	20.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-0785220				BPG Inspection, LLC	GA	NIA	BPG Holdings, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-2387274				Breakthrough Broker, LLC	CO	NIA	FNF RE Technology Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-3345583				Burnet Title of Indiana, LLC	IN	NIA	Chicago Title Insurance Company	Ownership	25.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	26-4439861				Buyers Protection Group, LLC	GA	NIA	BPG Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	66-0637470				Cancellation Services, Inc	PR	NIA	Fidelity National Title Group of Puerto Rico, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	98-1387885				CF Bermuda Holdings Limited	BMU	UIP	F & G Annuities & Life, Inc	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	59-2872587				Chelsea Title Company	FL	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	49.900	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-0584905				Chicago Title Agency, Inc	AZ	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	

ANNUAL STATEMENT FOR THE YEAR 2024 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	36-3341513				Chicago Title Company	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	73-0172170				Chicago Title Oklahoma Co.	OK	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-4455080				Chicago Title Timeshare Company	DE	NIA	FNTS Holdings, LLC	Ownership, Board	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-4467030				CINC RE Company, LLC	DE	NIA	CINC Superior Holdings, LLC	Ownership, Management	100.000	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	99.150	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0202749				Clark County Title Service, Inc.	NV	NIA	ServiceLink Title Agency, Inc	Ownership	6.250	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	6.250	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	6.250	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	6.250	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	6.250	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	6.250	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	47-3725936				Closed Escrow, Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0796305				Closing Time Title, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-0871410				Columbia Title Agency, LLC	OH	NIA	Fidelity National Title Company, LLC	Ownership	50.100	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	60.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Commerce Velocity India Pvt Ltd	IND	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-2450326				Commercial Partners Title, LLC	MN	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-1152888				Commercial Settlements, Inc	DC	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2241956				Commonwealth Land Title Company	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	16-1672095				Commonwealth Title Company	WA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2505112				Computerized Title Records of Sonoma County, LLC	CA	NIA	Chicago Title Company	Ownership	33.300	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2505112				Computerized Title Records of Sonoma County, LLC	CA	NIA	Fidelity National Title Company	Ownership	33.300	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2505112				Computerized Title Records of Sonoma County, LLC	CA	NIA	ServiceLink Title Company	Ownership	33.300	Fidelity National Financial, Inc	NO	

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

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.0670	Fidelity National Financial	00000	92-0900563				Copper Title Agency, LLC	MI	NIA	FNTS Holdings, LLC Fidelity & Guaranty Life Insurance Company	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	17554	93-3831613				Corbeau Re, Inc.	VT	IA		Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-0900632				Cornerstone Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-2554142				Coronet Insurance Agency, LLC	FL	NIA	LCTG Holdings, LLC	Ownership	40.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0209282				CT/Nevada Holding Company	NV	NIA	McNamara, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3035441				Dane County Title Company, LLC	WI	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-2350177				DCMT Worldwide, LLC	DE	NIA	Peak Altitude Equity, LLC	Ownership	40.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-3355792				Digital Closing Services, Inc	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-0835201				Diverse Mortgage Services, LLC	PA	NIA	Vision Global Solutions, LLC	Ownership	35.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-1143547				DMS TC, LLC	PA	NIA	Diverse Mortgage Services, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-3242185				Easy Street Offers, LLC	AZ	NIA	FNTS Holdings, LLC	Ownership	30.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-0883244				EC Purchasing.com, Inc	DE	NIA	Rocky Mountain Support Services, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-2131194				Elements Escrow, Inc.	CA	NIA	FNF Escrow Holdings II, LLC	Ownership, Management	60.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-2998768				Endeavor Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-4713087				Endeavor Title Kansas City, LLC	MO	NIA	FNTS Holdings, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-4813219				Enterprise Pennsylvania, LLC	PA	NIA	FNTS Holdings, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-3901784				Epique Title Company, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-2200906				Escrow Experts, Inc	CA	NIA	FNF Escrow Holdings, LLC	Ownership, Board, Management	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3287600				Excel Title Group, LLC	TX	NIA	Alliegance Title, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	34-1314903				Executive Title Agency Corp	OH	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1794111				Exos Loan Closing Services, LLC	PA	NIA	Exos Technologies, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1790327				Exos Technologies, LLC	PA	NIA	ServiceLink N.S. LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1794196				Exos Valuations, LLC	PA	NIA	Exos Technologies, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-2487422				F&G Annuities & Life, Inc	DE	UIP	Fidelity National Financial, Inc	Ownership	83.950	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	98-1384477				F&G Life Re Ltd	BMU	IA		Ownership	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Fidelity & Guaranty Life Assignment, LLC	MD	NIA	Fidelity & Guaranty Life Insurance Company	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-1830538				Fidelity & Guaranty Life Brokerage, Inc	MD	NIA		Ownership	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	48-1245662				Fidelity & Guaranty Life Holdings, Inc	DE	UIP	FGL US Holdings, Inc Fidelity & Guaranty Life Insurance Company	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-1387769				Fidelity & Guaranty Life Insurance Agency, Inc	MD	NIA		Ownership	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-4313752				Fidelity & Guaranty Securities, LLC	DE	NIA		Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	57-1155860				Fidelity Affiliates, LLC	FL	NIA	Fidelity National Title Insurance Company	Ownership, Board, Management	100.000	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	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	

ANNUAL STATEMENT FOR THE YEAR 2024 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	85-4342541				Fidelity National Agency Solutions of Louisiana, LLC	LA	NIA	Fidelity National Agency Solutions, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	32-0454035				Fidelity National Agency Solutions, LLC	IA	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	16-1725106		0001331875	NYSE	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	64-0965851				Fidelity National Services, Inc	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	95-3283219				Fidelity National Title Company	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	100.000	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	100.000	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	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1896877				Fidelity National Title Agency Holding, LLC	DE	NIA		Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	66-0595804				Fidelity National Title Company, LLC	DE	NIA		Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	66-0595804				Fidelity National Title Group of Puerto Rico, Inc	PR	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	03-0597552				Fidelity National Title Group, Inc	DE	UIP	FNTG Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	51586	86-0417131				Fidelity National Title Insurance Company	FL	IA	Fidelity National Title Group, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1987670				Fidelity National Title Insurance Services, LLC	NY	NIA	Fidelity National Title Agency Holding, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	59-3137263				Fidelity National Title of Florida, Inc	FL	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-1112286				FIP Title Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership	50.100	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-3408001				First National Financial Title Services, LLC	AL	NIA		Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-3267255				First Title, LLC	MS	NIA	First Title, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4239394				First Reliant Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-4310077				First Title of Louisiana, LLC	LA	NIA	First Title, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-3267255				First Title, LLC	TN	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-2589916				FirstTitle & Abstract Services, LLC	OK	NIA	Oklahoma Title Partners LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-2282902				Florida Closing Company, LLC	FL	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-3089433				FNAO Holdings, LLC	NV	NIA	Fidelity National Financial, Inc	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-3401408				FNF Canada Company	CAN	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	76-0406846				FNF Charter Title Company	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	

ANNUAL STATEMENT FOR THE YEAR 2024 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
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.0670	Fidelity National Financial	00000	11-3683667				FNF Escrow Holdings II, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3931357				FNF Escrow Holdings, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					FNF India Private Limited	IND	NIA	FNF International Holdings, Inc	Ownership, Board, Management	0.010	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					FNF India Private Limited	IND	NIA	FNF International Mauritius	Ownership, Board, Management	99.990	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	68-0261106				FNF Insurance Services, Inc	CA	NIA	PG Agent Group, Inc	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	59-3810212				FNF International Holdings, Inc	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					FNF International Mauritius	MUS	NIA	FNF International Holdings, Inc	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-2178734				FNF Lawyers Title of Texas, Inc	TX	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-4041300				FNF RE Technology Holdings, LLC	DE	NIA	Fidelity National Financial, Inc	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	26-3148610				FNF Security Acquisition, Inc	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	16-1725106				FNF UTC, LLC	CA	NIA	Fidelity National Financial, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
							FNF West Texas Abstract & Title Company, LLC	TX	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-4797438					TX	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3931290				FNTG Holdings, LLC	DE	UIP	Fidelity National Financial, Inc	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3931357				FNTS Holdings, LLC	DE	NIA	FNTG Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-4909063				Fortress Title Company, LLC	TX	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	51-0432710				Fortuna Service Company, LLC	CA	NIA	Fidelity Affiliates, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-1964170				Georgetown Data, Inc	TX	NIA	Fidelity National Title Insurance Company	Ownership	16.670	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4239763				Grand Oaks Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership, Management	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	38-3551188				Greenridge Title Agency, LLC	MI	NIA	Chicago Title of Michigan, Inc	Ownership	50.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-2549465				Guaranteed Title Group, LLC	IL	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-1921671				Guaranty Abstract Partners, LLC	OK	NIA	AllFirst, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-3322928				Guaranty Title Company LLC	NM	NIA	Oklahoma Title Partners LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-1936567				Guaranty Title Company, LLC	OK	NIA	AllFirst, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	83-3207575				Guaranty Title Holdings, LLC	DE	NIA	Oklahoma Title Partners LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	76-0057681				Harbour Title Company	TX	NIA	FNF Charter Title Company	Ownership	50.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	58-2358287				Hawaii Resort Escrow, Inc	HI	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-0610334				Hayrick Holdings, Inc	DE	NIA	IPX1031, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-3842020				HelloCasa, LLC	FL	NIA	CINC Superior Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-4063826				HelloCondo, LLC	FL	NIA	HelloCasa, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-1023543				HFS Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-1471317				Home Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	45.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1708556				Homebase Title, LLC	IN	NIA	FNTS Holdings, LLC	Ownership, Management	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-4723850				Househappy, Inc	DE	NIA	FNTS Holdings, LLC	Ownership	11.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	38-3975390				Huntington Title Services, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Management	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-1766349				Imaged Library Company, LLC	WA	NIA	Chicago Title Insurance Company	Ownership	8.770	Fidelity National Financial, Inc	NO	
								WA	NIA	Fidelity National Title Company of Washington	Ownership	8.770	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-1766349				Imaged Library Company, LLC	WA	NIA	Ticor Title Company	Ownership	7.020	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-1766349				Imaged Library Company, LLC	WA	NIA	Ticor Title of Washington, Inc	Ownership	1.750	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Index Partners, LLC	TX	NIA	Chicago Title Insurance Company	Ownership	19.433	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Index Partners, LLC	TX	NIA	Commonwealth Title of Dallas, Inc	Ownership	19.433	Fidelity National Financial, Inc	NO	

ANNUAL STATEMENT FOR THE YEAR 2024 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	Fidelity National Title Agency, Inc	Ownership	19.433	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	35-6013846				Indiana Land Trust Company	IN	NIA	LC Investment Corporation National Residential Nominee Services, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-3064873				Indiana Residential Nominee Services, LLC	IN	NIA		Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-1995255				inHere, LLC	DE	NIA	FNF RE Technology Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-1358764				Integrity Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	45.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-0320249				Investment Property Exchange Services, Inc	CA	NIA	FNTS Holdings, LLC Investment Property Exchange Services, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-0320249				IPX1031, LLC	DE	NIA		Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-8317845				J Rockcliff, Inc	CA	NIA	Fidelity National Financial, Inc	Ownership, Board, Management	100.000	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	20.000	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	11.110	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	11.110	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	11.110	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	11.110	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	7.692	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	7.692	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	7.692	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	7.692	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Land Canada Limited	CAN	NIA	Fidelity National Title Insurance Company	Ownership, Board	51.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	22-2778012				Land Title Agency, Inc	NJ	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	47.970	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	3.470	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1712559				LandCastle Title Group, LLC	FL	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	90-0976550				Lawyers Title Company	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-3016419				Lawyers Title of Nevada, Inc	NV	NIA	FNTS Holdings, LLC Commonwealth Lawyers Title Agency Holding, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-2776318				Lawyers Title of Oregon, LLC	OR	NIA		Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	35-6013832				LC Investment Corporation	IN	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-3093691				LCTG Holdings, LLC	FL	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-4564919				Leadership Title Company, LLC	OH	NIA	Fidelity National Title Company, LLC	Ownership	50.100	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	57-1178073				Liberty Title & Escrow Company, LLC	PA	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	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	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-2013631				LiensNC, LLC	NC	NIA	Chicago Title Insurance Company	Ownership	11.110	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-2013631				LiensNC, LLC	NC	NIA	Fidelity National Title Insurance Company	Ownership	11.110	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	54-1322898				LoanCare, LLC	VA	NIA	ServiceLink NLS, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	31-1629376				Longworth-Insured Title Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Board	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-3861097				LP Title Company, LLC	TX	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	75-2366840				LRT Record Services, LLC	TX	NIA	LTC Sub, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-4504831				LTC Sub, LLC	DE	NIA	SL National TaxNet, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	

535

ANNUAL STATEMENT FOR THE YEAR 2024 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	75-3064874				Maine Residential Nominee Services, LLC	ME	NIA	National Residential Nominee Services, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2975403				Manchester Development Corporation d/b/a Orion Realty Group	CA	NIA	Rocky Mountain Support Services, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1007581				Massachusetts Residential Nominee Services, LLC	MA	NIA	National Residential Nominee Services, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-0906930				McNamara, LLC	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	25.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	48-1254790				Memphis, TN Joint Plant, LLC	TN	NIA	Chicago Title Insurance Company	Ownership	25.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	48-1254790				Memphis, TN Joint Plant, LLC	TN	NIA	Fidelity National Title Insurance Company	Ownership	25.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-1561598				Meraki Title Insurance Agency, LLC	UT	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-4372825				Metro Title Co., LLC	OK	NIA	AIIFirst, LLC	Ownership	50.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	85-3122296				Mission Servicing Asset Management, LLC	DE	NIA	FNAO Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	63-1205520				Mission Servicing Residential, Inc.	AL	NIA	Mission Servicing Asset Management, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1098667				National Link, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	49.800	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1098668				National Link, LP	PA	NIA	ATM Holdings, Inc	Ownership, Board, Management	49.500	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1098668				National Link, LP	PA	NIA	National Link, LLC	Ownership	1.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	77-0558360				National Safe Harbor Exchanges, Inc	CA	NIA	IPX1031, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	61-1476023				NationalILink of Alabama, LLC	AL	NIA	National Link, LP	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-0854399				NationalILink Valuations, LLC	DE	NIA	National Link, LP	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-1245756				Nationwide Settlement Source, LLC	PA	NIA	Vision Global Solutions, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1675704				Neighborhoodly Title Company, LLC	IN	NIA	FNTS Holdings, LLC	Ownership, Management	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-4801752				New Mode AV, LLC	CA	NIA	FNTS Holdings, LLC	Ownership	75.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-0133612				NextAce Corporation	CA	NIA	FNTS Holdings, LLC	Ownership, Board	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4239303				Noble Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0161449				Northern Nevada Title Company	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	37-1796081				Novare National Settlement Service of Maryland, LLC	MD	NIA	Novare National Settlement Service, LLC	Ownership, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-3135599				Novare Settlement Holdings, LLC	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	80.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-4610762				Oklahoma Abstract Partners, LLC	OK	NIA	AIIFirst, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-4623802				Oklahoma Title Partners, LLC	OK	NIA	AIIFirst, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	34-1950898				OnePointCity, LLC	OH	NIA	ServiceLink National Flood, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-3995079				OriginScares Holding Company, Inc	DE	NIA	Fidelity & Guaranty Life Holdings, Inc	Ownership	41.900	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Outsourcing Architects Canada, Inc	CAN	NIA	FNF Canada Company	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-4877149				Oxford Commercial Title Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership	50.100	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	95-2569776				Pacific Coast Title Company	CA	NIA	FNF UTC, LLC	Ownership, Board, Management	40.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-3772879				PALH, LLC	DE	NIA	Peak Altitude Equity, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-1202855				Parkside Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0870586				Peak Altitude Equity, LLC	DE	NIA	Fidelity & Guaranty Life Holdings, Inc	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	32-0445288				Performance Title & Escrow, LLC	FL	NIA	LandCastle Title Group, LLC	Ownership	50.010	Fidelity National Financial, Inc	NO	

ANNUAL STATEMENT FOR THE YEAR 2024 OF FIDELITY & GUARANTY LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE Y

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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.0670	Fidelity National Financial	00000	84-3466072				PHS Title, L.L.C.	OK	NIA	Oklahoma Abstract Partners, LLC	Ownership	100.000	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	57.040	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					Prime X Settlement Services LLC	DE	NIA	LLC	Ownership, Board, Management	30.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-0915150				Principle Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	61-2058376				Property Insight, LLC	DE	NIA	Rocky Mountain Support Services, Inc	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-2156341				Property Title & Escrow, LLC	MD	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-4039540				PS WRKS LLC	DE	NIA	Excel Title Group, LLC	Ownership	20.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	47-4091518				QOMPLX, Inc	DE	NIA	Fidelity National Financial, Inc	Ownership	43.650	Fidelity National Financial, Inc	NO	
							Fidelity & Guaranty Life Insurance Company								
.0670	Fidelity National Financial	14069	27-3993835				Raven Reinsurance Company	VT	IA		Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	26-3114027				Real Geeks, LLC	NV	NIA	FNF RE Technology Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-2589153				RealSatisfied, LLC	DE	NIA	CINC Superior Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	51-0504679				Region Title, LLC	IN	NIA	Chicago Title Insurance Company	Ownership	35.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-5005214				Reliance Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0491794				Roar Joint Venture, LLC	DE	NIA	Peak Altitude Equity, LLC	Ownership	70.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	37-1758123				Rockford Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	45.500	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	17122	87-2562974				Rocky Mountain Insurance Company	VT	NIA	FNTG Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4239510				Seasons Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership, Management	45.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	48-4372498				Secured Escrow Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-0942121				Security Title Agency, Inc	AZ	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	01-0903690				Security Title Guaranty Co	CO	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	95-1769702				Select Pacific Escrow, Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership	51.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-5537430				ServiceLink Auction Services, Inc	TX	NIA	ServiceLink Auction, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-1145055				ServiceLink Auction, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3732267				ServiceLink Default Services, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	34-1856603				ServiceLink Field Services, LLC	DE	NIA	ServiceLink Default Services, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	47-2198759				ServiceLink Holdings, Inc	DE	NIA	Fidelity National Financial, Inc	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-3926360				ServiceLink Holdings, LLC	DE	NIA	ServiceLink Holdings, Inc	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0625945				ServiceLink IP Holding Company, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-3691064				ServiceLink Management Company, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	61-1733605				ServiceLink National Flood, LLC	DE	NIA	SL National TaxNet, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0625945				ServiceLink NLS, LLC	DE	NIA	ServiceLink Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-0636895				ServiceLink of Arkansas, LLC	AR	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-3968509				ServiceLink of Louisiana, LLC	LA	NIA	ServiceLink NLS, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-1362559				ServiceLink of Texas, LLC	TX	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	01-0560689				ServiceLink Process Solutions, LLC	DE	NIA	ServiceLink Default Services, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0964695				ServiceLink Services Management, Inc	DE	NIA	ServiceLink Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0964284				ServiceLink Services, LLC	DE	NIA	ServiceLink Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	90-0172717				ServiceLink Title Agency, Inc	IL	NIA	ServiceLink Title Company	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-2696070				ServiceLink Title Company	CA	NIA	SL National TaxNet, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	

ANNUAL STATEMENT FOR THE YEAR 2024 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	46-4504831				ServiceLink Title Company of Oregon, LLC	OR	NIA	LTC Sub, LLC	Ownership, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0625945				ServiceLink Valuation Solutions, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-1896849				ServiceLink, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-4810420				SGIH, LLC	DE	NIA	Fidelity National Financial, Inc	Ownership	35.157	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	63.250	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1722566				Shoreline Title Insurance Group, LLC	IN	NIA	FNTS Holdings, LLC	Ownership, Management	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-1240038				SKLD Title Services, Inc	CO	NIA	Chicago Title Insurance Company	Ownership	13.900	Fidelity National Financial, Inc	YES	
.0670	Fidelity National Financial	00000	84-1240038				SKLD Title Services, Inc	CO	NIA	Chicago Title of Colorado, Inc	Ownership	0.830	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-2416279				SkySlope, Inc	CA	NIA	FNF RE Technology Holdings, LLC	Ownership, Board, Management	95.699	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-3732345				SL National TaxNet, LLC	DE	NIA	ServiceLink NLS, LLC	Ownership, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	26-3287693				Softpro, LLC	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	50.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	87-3066977				Specialty Lending Company, LLC	DE	NIA	Fidelity & Guaranty Life Insurance Company	Ownership	10.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-0984924				StarTex Title Agency, LLC	TX	NIA	FNTS Holdings, LLC	Ownership, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	94-3382994				Strategic Property Investments, Inc	DE	NIA	IPX1031, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-4251885				Strategic Title Agency, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	30-0727712				STS Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership	50.100	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	92-1324043				Syncis Holdings, LLC	DE	NIA	Peak Altitude Equity, LLC	Ownership	49.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	84-3994969				Synergy Title, LLC	FL	NIA	LCTG Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0257112				T.G. Exchange, Inc	HI	NIA	Title Guaranty Escrow Services, Inc	Ownership	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-5068353				TBD, LLC	NC	NIA	Fidelity National Title Company, LLC	Ownership	50.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	36-5068353				TBD, LLC	NC	NIA	Chicago Title Company, LLC	Ownership	50.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-2381302				Team Title, LLC	MI	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	33-1266977				The Land Trust Company	FL	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0650058				The Land Trust Company of Florida, Inc	FL	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	52-0910029				The Title Guarantee Company	MD	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	45-3005038				Ticor Asset Management, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	91-1653615				Ticor Title Company	WA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	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	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Alamo Title Company	Ownership	5.263	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Chicago Title of Texas, LLC	Ownership	5.263	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Fidelity National Title Insurance Company	Ownership	5.263	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Commonwealth Land Title Insurance Company	Ownership	5.263	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Alamo Title Insurance	Ownership	5.263	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Commonwealth Title of Houston, Inc	Ownership	5.263	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	FNF Charter Title Company	Ownership	5.263	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	Fidelity National Title Agency, Inc	Ownership	5.263	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	74-1586205				Title Data, Inc	TX	NIA	StarTex Title Agency, LLC	Ownership	5.263	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-0092598				Title Guaranty Escrow Services, Inc	HI	NIA	FNTS Holdings, LLC	Ownership	90.000	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	90.000	Fidelity National Financial, Inc	NO	

ANNUAL STATEMENT FOR THE YEAR 2024 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	86-0610659				Title Plant Corporation	AZ	NIA	Fidelity National Title Agency, Inc	Ownership	10.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-0610659				Title Plant Corporation	AZ	NIA	Chicago Title Insurance Company	Ownership	10.000	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	31.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	32336	03-0311175				Title Reinsurance Company	VT	IA	Fidelity National Title Insurance Company	Ownership	17.480	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	32336	03-0311175				Title Reinsurance Company	VT	IA	Chicago Title Insurance Company	Ownership	33.740	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	32336	03-0311175				Title Reinsurance Company	VT	IA	Commonwealth Land Title Insurance Company	Ownership	11.380	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	86-3900831				TitleLogix Solutions, LLC	TX	NIA	Oklahoma Title Partners LLC	Ownership	50.100	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	47-2275372				TitleWave Southeast, LLC	DE	NIA	Fidelity National Title Group, Inc	Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	82-0492853				Transnation Title & Escrow, Inc	DE	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
							Fidelity & Guaranty Life Insurance Company								
.0670	Fidelity National Financial	00000					Treaty Oak Mortgage Trust	DE	NIA		Ownership	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	80-0935765				Tri-City Title Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Management	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	Fidelity National Title Company of Oregon	Ownership	9.090	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	Ticor Title Company of Oregon	Ownership	9.090	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	Chicago Title Company of Oregon	Ownership	9.090	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	9.090	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-1097346				TriCounty Title Plant	OR	NIA	Lawyers Title of Oregon, LLC	Ownership	9.090	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	99-4700559				True Defense Title Services, LLC	IN	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-0325906				United Financial Management Company	NV	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	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	100.000	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	100.000	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	100.000	Fidelity National Financial, Inc	NO	
							National Residential Nominee Services, Inc								
.0670	Fidelity National Financial	00000	73-1644259				Vermont Residential Nominee Services, Inc	VT	NIA		Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	46-4489581				Versal Escrow Services, Inc	CA	NIA	FNF Escrow Holdings II, LLC	Ownership	86.670	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	60.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	20-4531740				Village Resort, LLC	CA	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	27-2923934				VIP Title Agency II, LLC	OH	NIA	FNTS Holdings, LLC	Ownership, Management	51.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	43-2036558				Vision Global Solutions, LLC	PA	NIA	ServiceLink NLS, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	93-0950978				Western Title & Escrow Company	OR	NIA	FNTS Holdings, LLC	Ownership, Board, Management	100.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000					WIN Title Agency, LLC	OH	NIA	Fidelity National Title Company, LLC	Ownership	20.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	88-1388151				Wisconsin Wide Title Services, LLC	WI	NIA	FNTS Holdings, LLC	Ownership	51.000	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	40.000	Fidelity National Financial, Inc	NO	
.0670	Fidelity National Financial	00000	81-1879947				Woodland Title Agency, LLC	OH	NIA	FNTS Holdings, LLC	Ownership	51.000	Fidelity National Financial, Inc	NO	
							FNF West Texas Abstract & Title Company, LLC								
.0670	Fidelity National Financial	00000	83-0368755				WT Tax Service, LLC	TX	NIA		Ownership, Management	100.000	Fidelity National Financial, Inc	NO	

Asterisk	Explanation
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ANNUAL STATEMENT FOR THE YEAR 2024 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)
	16-1725106	Fidelity National Financial, Inc.	466,554,667				101,215,202				567,769,869	
	03-0597552	Fidelity National Title Group, Inc.										
51586	86-0417131	Fidelity National Title Insurance Company										
50598	74-0476580	Alamo Title Insurance	(179,936,294)				(373,651,925)	(2,216,309)		6,896,724	(548,907,804)	
50229	36-2468956	Chicago Title Insurance Company	(4,000,000)				(3,336,555)	(10,588)			(7,347,143)	
50083	23-1253755	Commonwealth Land Title Insurance Company	(244,505,857)				(370,412,609)	1,930,310		12,260,843	(600,727,313)	
			(27,699,024)				(96,211,173)	300,347		3,831,513	(119,778,337)	
	77-0557476	Fidelity National Management Services, LLC					555,494,581				555,494,581	
	61-2058376	Property Insight, LLC					5,642,812			(22,989,080)	(17,346,268)	
	86-0450201	Rocky Mountain Support Services					239,224,193				239,224,193	
51020	11-0627325	National Title Insurance of New York Inc.										
			(10,413,492)				(4,545,636)	(3,760)			(14,962,888)	
	00-0000000	FNF India Private Limited					12,310,703				12,310,703	
	81-3836216	Chicago Title & Trust Company					(82,214,656)				(82,214,656)	
	68-0021143	Fidelity National Home Warranty Company					(43,512,974)				(43,512,974)	
	27-3035441	Chicago Title Company, LLC					59,998,037				59,998,037	
	48-1245662	Fidelity & Guaranty Life Holdings, Inc.		(74,870,000)							(74,870,000)	
	43-1914674	Fidelity & Guaranty Life Business Services, Inc.					458,849,301				458,849,301	
63274	52-6033321	Fidelity & Guaranty Life Insurance Company										
			30,000,000				(520,514,859)				(490,514,859)	5,867,233,593
69434	13-1972800	Fidelity & Guaranty Life Insurance Company of New York					(5,452,317)				(5,452,317)	569,267
14069	27-3993835	Raven Reinsurance Company					(12,883,557)				(12,883,557)	(110,149,509)
17554	93-3831613	Corbeau Re, Inc.					100,920,372				100,920,372	(1,504,827,009)
	99-0870586	Peak Altitude Equity, LLC		577,870,000							577,870,000	
	98-1384477	F&G Life Re Ltd	(30,000,000)				(20,918,940)				(50,918,940)	(3,216,239,657)
	98-1588351	F&G Cayman Re Ltd.										(1,036,586,685)
	82-2796563	FGL US Holdings Inc.		(6,500,000)							(6,500,000)	
	98-1387885	CF Bermuda Holdings Limited		(3,500,000)							(3,500,000)	
	85-2487422	F&G Annuities & Life Inc.		(493,000,000)							(493,000,000)	
9999999	Control Totals								XXX			

54

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
MARCH FILING	
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
APRIL FILING	
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
JUNE FILING	
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 4 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 4 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 4 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 4 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 4 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 4 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 4 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 4 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 4 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 4 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 4 2 2 6 0 0 0 0 0
34. VM-20 Reserves Supplement [Document Identifier 456]	 6 9 4 3 4 2 0 2 4 4 5 6 0 0 0 0 0
35. Health Care Receivables Supplement [Document Identifier 475]	 6 9 4 3 4 2 0 2 4 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 4 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 4 3 0 6 0 0 0 0 0
39. Credit Insurance Experience Exhibit [Document Identifier 230]	 6 9 4 3 4 2 0 2 4 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 4 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 4 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 4 4 3 5 0 0 0 0 0
44. Variable Annuities Supplement [Document Identifier 286]	 6 9 4 3 4 2 0 2 4 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 4 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 4 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 4 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 4 2 2 3 0 0 0 0 0

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