DOMESTIC LIFE, ACCIDENT AND HEALTH INSURERS
(LICENSED IN HAWAII)

HAWAII
Memorandum 2004-7E
December 10, 2004

COMPANY NAME:_____ NAIC Company Code: _____
Contact:_____ Telephone: _____
REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2005

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES Domestic		(5) DUE DATE(S)	(6) FORM SOURCE*	(7) APPLICABLE NOTES (A-K apply to all filings)
			State	NAIC			
		I. NAIC FINANCIAL STATEMENTS					
	1	Annual Statement (8 ½" x 14")	2	1	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E25)	2	1	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14") Include the Printed Investment Schedule detail (Pages E01-E08)	2	1	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 ½" x 14")	2	1	3/1	NAIC	If applicable
		II. NAIC SUPPLEMENTS					
	10	Accident & Health Policy Experience Exhibit	2	1	4/1	NAIC	
	11	Credit Insurance Experience Exhibit	2	1	4/1	NAIC	
	12	Interest Sensitive Life Insurance Products Report	2	1	4/1	NAIC	
	13	Investment Risk Interrogatories	2	1	4/1	NAIC	
	14	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	2	1	4/1	NAIC	
	15	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	2	1	4/1	NAIC	
	16	Long Term Care Experience Reporting Forms	2	1	4/1	NAIC	
	17	Management Discussion & Analysis	2	1	4/1	Company	
	18	Medicare Supplement Insurance Experience Exhibit	2	1	3/1	NAIC	
	19	Risk-Based Capital Report	2	1	3/1	NAIC	
	20	Schedule SIS	2	N/A	3/1	NAIC	
	21	Statement of Actuarial Opinion	2	1	3/1	Company	
	22	Statement on non-guaranteed elements – Exhibit 5 Int. #3	2	1	3/1	Company	
	23	Statement on par/non-par policies – Exhibit 5 Int. 1.1	2	1	3/1	Company	
	24	Supplemental Compensation Exhibit	N/A	N/A	N/A	NAIC	
	25	Supplemental Schedule O	2	1	3/1	NAIC	
	26	Trusteed Surplus Statement	2	1	3/1, 5/15, 8/15, 11/15	NAIC	
	27	Workers' Compensation Carve Out Supplement	2	1	3/1	NAIC	

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		III. ELECTRONIC FILING REQUIREMENTS					
	30	Annual Statement Electronic Filing	N/A	1	3/1	NAIC	PLEASE REFER TO NOTE O
	31	March .PDF Filing	N/A	1	3/1	NAIC	
	32	Risk-Based Capital Electronic Filing	N/A	1	3/1	NAIC	
	33	Separate Accounts Electronic Filing (if applicable)	N/A	1	3/1	NAIC	
	34	Separate Accounts .PDF Filing (if applicable)	N/A	1	3/1	NAIC	
	35	Supplemental Electronic Filing	N/A	1	4/1	NAIC	
	36	Supplemental .PDF Filing	N/A	1	4/1	NAIC	
	37	Quarterly Electronic Filing	N/A	1	5/15, 8/15, 11/15	NAIC	
	38	Quarterly .PDF Filing	N/A	1	5/15, 8/15, 11/15	NAIC	
	39	June .PDF Filing	N/A	1	6/1	NAIC	
		IV. AUDITED FINANCIAL STATEMENTS					
	51	Accountants Letter of Qualifications	2	N/A	6/1	Company	
	52	Audited Financial Statements	2	1	6/1	Company	
	54	Independent CPA – Annual Notification of Accountant/Accounting Firm [Notification to the Commissioner in writing the name and address of the person or firm retained to conduct the annual audit.]	1	N/A	Prior to the commence-ment of the audit. See HRS §431:3-302.5	Company	
	55	Notification of Adverse Financial Condition	1	N/A	If applicable	Company	
	56	Report of Significant Deficiencies in Internal Controls	1	N/A	If applicable	Company	
		V. STATE REQUIRED FILINGS					
	104	Filings Checklist (with Column 1 completed)	1	1	3/1	State	
	105	Annual Premium Tax Statement (& payment if applicable) – Form 314	1	0	3/1	State	Note R
	106	State Filing Fees	XXX	XXX	XXX	State	Note C
	107	Signed Jurat Domestic – See Note G for Jurat Page Requirements Foreign/Alien – Please do NOT file the Signed Jurat Page – See Note L	0	0	N/A	NAIC	Notes G and L
	108	Compliance Resolution Fund Assessment (formerly known as Insurance Regulation Fund Assessment) - Assessment Notice will be sent to insurers	1	0	Due 60 days after demand	State	Note A for CONTACT PERSON & PHONE NUMBER

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REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2005

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		V. STATE REQUIRED FILINGS (continued)					
	109	Hawaii Investments (Form 322)	1	0	3/1	State	
	110	Holding Company Registration Statement (Form B) and Summary of Registration Statement (Form C)	2	0	3/15	Company	
	111	Life Insurance Policy Illustrations – Annual Certifications by Officer and Illustration Actuary. [To be filed by all insurers authorized to write LIFE insurance in Hawaii, as applicable.]	1	0	Company Determina-tion	Company	NOTE A FOR CONTACT PERSON/PHONE NUMBER AND NOTE T
	112	Quarterly Premium Tax Statements (& payment if applicable) – Form 323	1	0	4/30, 7/31, 10/31, 1/31/2006	State	Notes R and S
	113	Renewal of Certificate of Authority (NOTE: This is due 8/16---RECEIVED date, not postmark date)	1	0	8/16	State	Note A for CONTACT PERSON and Note P

*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[DOMESTIC LIFE AND A & H INSURERS]
	A	Required Filings Contact Person:	LINE # CONTACT PERSON/BRANCH #108 Compliance Resolution Fund Assessment Gordon Nishiki: (808) 586-0985 E-mail: gnishiki@dcca.hawaii.gov #111 Life Insurance Policy Illustrations – Annual Certifications Rate & Policy Branch: (808) 586-2809 E-mail: insrpa@dcca.hawaii.gov #113 Renewal of Certificate of Authority Examination Branch: (808) 586-3870 E-mail: ruyehara@dcca.hawaii.gov ANNUAL STATEMENT, PREMIUM TAX AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE: Susan Hansen: (808) 586-7381 Fax: (808) 586-3873 E-mail: shansen@dcca.hawaii.gov
	B	Mailing Address:	P. O. Box 3614 Honolulu, HI 96811-3614 ATTN: SUSAN HANSEN OR 335 Merchant Street, 2nd Floor Honolulu, HI 96813 ATTN: SUSAN HANSEN Note: The Annual Statement may be mailed with the Annual Premium Tax Return or separately.
	C	Mailing Address for Filing Fees:	No filing fees or license fees of any kind are required to be paid at this time. (See Note P)
	D	Mailing Address for Premium Tax Payments:	Same as Note B – The Annual Premium Tax Return may be mailed with the Annual Statement or separately. Contact Person: Susan Hansen (808) 586-7381 E-mail: shansen@dcca.hawaii.gov
	E	Delivery Instructions:	All filings must be POSTMARKED no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day. (The exception is the Certificate of Authority Renewal – Line #113. This document is physically due in our office by 8/16.)
	F	Late Filings:	Late filings are subject to a fine in an amount not less than $100 and not more than $500 for each day of delinquency. Any insurer failing or refusing to pay the required taxes shall be liable for a fine of $500 or 10% of the tax due, whichever is greater; plus interest at a rate of 12% per annum on the delinquent taxes. The Commissioner may suspend or revoke the Certificate of Authority of any insurer that fails to file any of the documents required herein.
	G	Original Signatures:	The Annual and Quarterly Statement Jurat pages shall include signatures of at least two of the insurer's principal officers. Original signatures must be manually signed by the appropriate corporate officers and be properly notarized.
	H	Signature/Notarization/Certification:	Annual Premium Tax Statement requires at least one original signature by an officer, director, or other authorized person and must be properly notarized (including notary seal).

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS) [DOMESTIC LIFE AND A & H INSURERS]	
	I	**Amended Filings:**	**Amended items must be accompanied by an explanation of the amendments. If there are signature requirements for the original filing, the same should be followed for any amendment.**
	J	**Exceptions from normal filings:**	
	K	**Bar Codes (State or NAIC):**	**N/A for all Hawaii filings.**
	L	**Signed Jurat:**	**The NAIC added this filing (for Foreign Insurers ONLY) to replace last year's "Affidavit of Filing and Financial Statement Attestation."** **The Affidavit was NOT required for Foreign/Alien Insurers. The Signed Jurat is also NOT required for Foreign/Alien Insurers.** **Domestic Insurers – see Note G for Jurat Page requirements.**
	M	**NONE Filings:**	**See NAIC *Annual Statement Instructions*.**
	N	**Filings new, discontinued or modified materially since last year:**	**Discontinued Filings:** **1. SVO Compliance Certification (This filing is now addressed in the General Interrogatories – Part 1 under the Investment Category - #26.1 and 26.2)**
	O	**Electronic Filing:**	**Electronic filing with the NAIC includes filing via the Internet or filing via diskette. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Please review *General Instructions for Companies to Use Checklist*.**
	P	**Certificate of Authority:**	**No action is required at this time to extend your Certificate of Authority. The necessary forms and instructions will be forwarded to you well in advance of the August 16 extension date.** **QUESTIONS – CONTACT THE EXAMINATION BRANCH @ (808) 586-3870. E-mail: ruyehara@dcca.hawaii.gov**
	Q	**Certificate of Compliance** **Certificate of Deposit** **Certificate of Valuation**	**N/A for Hawaii Domestic Insurers.**
	R	**Checks/payments:**	**Checks should be made payable to "DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII" unless otherwise noted on the form. A service charge of $15 will be assessed for each dishonored check. Your cancelled check is your receipt; an official receipt will be issued only upon written request.**
	S	**Quarterly Premium Tax Statements:**	**ALL authorized insurers are required to file four Quarterly Premium Tax Statements (and payments, if applicable) regardless of tax liability. The filing deadlines for the 4 quarterly statements and tax payments are on or before the last day of the calendar month following the quarter.** **Insurers that are NOT writing direct premiums are encouraged to prefile all 4 Quarterly Premium Tax Statements. For more information, refer to the instructions included with the Quarterly Premium Tax Statements.**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[DOMESTIC LIFE AND A & H INSURERS]
	T	**Life Insurance Policy Illustrations – Annual Certifications**	**Applies only to life policies/certificates with illustrations. (See § 431:10D-409, HRS) Companies are not required to provide certifications for those policies/certificates which are not illustrated. This requirement is not applicable to Accident and Health or Sickness insurers.** **QUESTIONS – CONTACT THE RATE & POLICY BRANCH @ (808) 586-2809 or E-mail: insrpa@dcca.hawaii.gov**
	U	**Websites:**	**Please visit the following websites for additional information:** www.naic.org/financial_statement_filing/state_instructions.htm **www.hawaii.gov/dcca/ins**

STATE OF HAWAII
Domestic Life, Accident and Health Insurers - General Instructions
For Companies to Use Checklist

Please Note: **This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will send mailing labels and other information to all companies but will not be sending their own checklist this year.**

Electronic filing with the NAIC is intended to include filing via the Internet or filing via diskette. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC.

Column (1) **(Checklist)**

Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) **(Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) **(Required Filings)**

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules, and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Separate Accounts Electronic Filing*** includes the separate accounts annual statement and investment schedule detail.

The ***Separate Accounts .PDF Filing*** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental .PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Statement Electronic Filing*** includes the complete quarterly statement data.

The ***Quarterly Statement .PDF Filing*** is the .pdf file for quarterly statement data.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements.

Column (4) **(Number of Copies)**

Indicates the number of copies that each domestic company is required to file for each type of form.

Column (5) **(Due Date)**

Indicates the date on which the company must file the form.

Column (6) **(Form Source)**

This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms either with the filing instructions OR will be mailed to the insurer at a later date. If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) **(Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing. Also, phone inquiries should be directed to the proper contact person (See NOTE A).