

**FOREIGN ELIGIBLE SURPLUS LINES INSURERS**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

**REQUIRED FILINGS IN THE STATE OF: South Carolina** **Filings Made During the Year 2007**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	Annual Statement (8 1/2" x 14")	1	1	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E25)	1	1	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	1	1	xxx	5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement	1	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 1/2" x 14")	1	1	xxx	5/1	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	10	Accident & Health Policy Experience Exhibit	1	1	xxx	4/1	NAIC	
	11	Combined Insurance Expense Exhibit	1	1	xxx	5/1	NAIC	
	12	Credit Insurance Experience Exhibit	1	1	xxx	4/1	NAIC	
	13	Financial Guaranty Insurance Exhibit	1	1	xxx	3/1	NAIC	
	14	Investment Risk Interrogatories	1	1	xxx	4/1	NAIC	
	15	Insurance Expense Exhibit	1	1	xxx	4/1	NAIC	
	16	Long Term Care Experience Reporting Forms	1	1	xxx	4/1	NAIC	
	17	Management Discussion & Analysis	1	1	xxx	4/1	Company	
	18	Medicare Supplement Insurance Experience Exhibit	1	1	xxx	3/1	NAIC	
	19	Medicare Part D Coverage Supplement	1	1	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	20	Premiums Attributed to Protected Cells Exhibit	1	1	xxx	3/1	NAIC	
	21	Reinsurance Attestation Supplement	1	1	xxx	3/1	Company	
	22	Reinsurance Summary Supplemental	1	1	xxx	3/1	NAIC#	
	23	Risk-Based Capital Report	1	1	xxx	3/1	NAIC	
	24	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	25	Statement of Actuarial Opinion	1	1	xxx	3/1	Company	
	26	Supplement A to Schedule T	1	1	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	27	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	28	Trusteed Surplus Statement	1	1	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
<b>III. ELECTRONIC FILING REQUIREMENTS</b>								
	30	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	31	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	32	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
	33	Combined Annual Statement Electronic Filing	xxx	1	xxx	5/1	NAIC	
	34	Combined Annual Statement .PDF Filing	xxx	1	xxx	5/1	NAIC	
	35	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	36	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	37	Quarterly Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	38	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	39	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
<b>IV. AUDITED FINANCIAL STATEMENTS</b>								
	51	Accountants Letter of Qualifications	1	N/A	N/A	6/1	Company	N
	52	Audited Financial Statements	1	1	xxx	6/1	Company	
	53	Audited Financial Statements Exemption Affidavit	0	N/A	N/A	See Note	Company	O
	54	Independent CPA	1	N/A	N/A	See Note	Company	P
	55	Notification of Adverse Financial Condition	1	N/A	N/A	Within 5 days of receipt from CPA	Company	

	56	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	7/31	Company	Q
	57	Request for Exemption to File	0	N/A	N/A	See Note	Company	R
	58	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	1/31	Company	
<b>V. STATE REQUIRED FILINGS</b>								
	101	Filings Checklist (with Column 1 completed)	1	0	xxx	3/1	State	
	102	Market Value of Securities Which are on Deposit With This Department as of June 30, 2007 form.	1	0	1	8/1	State	M

**\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state.**

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

		<b>NOTES AND INSTRUCTIONS</b>	
A	Required Filings Contact Persons:	Tim Campbell, Chief Financial Analyst Office of Financial Analysis <a href="mailto:tcampbell@doi.sc.gov">tcampbell@doi.sc.gov</a> 803-737-6109	Broker Tax Questions: Mary Sturkie <a href="mailto:msturkie@doi.sc.gov">msturkie@doi.sc.gov</a> 803-737-6082
B	Mailing Address:	Physical Address: South Carolina Department of Insurance 300 Arbor Lake Drive, Suite 1200 Columbia, SC 29223	Mailing Address: South Carolina Department of Insurance Post Office Box 100105 Columbia, South Carolina 29202-3105
C	Mailing Address for Broker Tax Payments:	See Note B.	
D	Delivery Instructions:	All required filings must be physically received in this Department no later than the indicated due date. If the due date falls on a weekend or a holiday, the next business day will be considered the due date.	
E	Late Filings:	Companies will be fined for a late filing on a case-by-case basis.	
F	Original Signatures:	Original signatures are required on all required filings.	
G	Signature/ Notarization/ Certification:	Required annual statements must be verified by at least two of its principal officers, at least one of whom prepared or supervised the preparation of the annual statement. [See S.C. Code Ann. Section 38-13-80(A)]	
H	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. The signature requirements for the original filing should be followed for any amendment.	
I	Exceptions From Normal Filings:	Foreign companies should supply a written copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date to receive an exemption or extension from this State. Domestic companies should apply for an exemption or extension at least fifteen days prior to the filing due date.	
J	Bar Codes:	Required only for NAIC filings. Please follow the instructions in the NAIC Annual Statement Instructions.	
K	Signed Jurat Page:	Not required from foreign insurers.	
L	NONE Filings:	See NAIC Annual Statement Instructions.	
M	Special Filings:	1. Market Value of Securities Which are on Deposit With This Department as of June 30, 2007 form. See "Attachments to 2007 State Filing Checklist" at: <a href="https://www.doi.sc.gov/Eng/Public/Company/Company.aspx">https://www.doi.sc.gov/Eng/Public/Company/Company.aspx</a>	

N	Accountants Letter of Qualifications	Statement that the independent CPA consents to the requirements of S.C. Code Section 38-13-80 and, more specifically, the NAIC Annual Statement Instructions – Annual Audited Financial Reports (relating to definitions, availability and maintenance of independent certified public accountant work papers) and that the independent CPA consents and agrees to make available for review by the Director, the Director’s designee or Department examiners, the work papers, as defined in the NAIC Annual Statement Instructions – Annual Audited Financial Reports, Paragraph 13.
O	Audited Financial Statements Exemption Affidavit	Automatic if company meets criteria set forth in NAIC Annual Statement Instructions – Annual Audited Financial Reports, Paragraph 4. Therefore, a request for exemption or an affidavit of exemption is not required.
P	Independent CPA Rotation	A partner or other person responsible for rendering an audited financial report may not act in that capacity for more than 7-consecutive years. Following a 7-year period of service, the person will be disqualified from acting in that or similar capacity for the same insurer or its insurance subsidiaries or affiliates for 2 years. An insurer may apply in writing, by January 31, 2007 seeking relief from the rotation requirement because of unusual circumstances.
Q	Report of Significant Deficiencies in Internal Controls	Due within 60 days of the filing of the audited financial report only if significant deficiencies are noted and remedial actions are not described in the audited financial report.
R	Extensions for Filing Audited Financial Statements	Extensions of the filing date may be granted by the Director for 30-day periods upon showing, by the insurer and its independent certified public accountant, the reasons for requesting an extension by the Director. The request for extension shall be submitted in writing at least 10 days prior to the due date in sufficient detail to permit the Director to make an informed decision with respect to the requested extension.

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

**Column (1) (Checklist)**

Companies may use the checklist to submit to a state, if the state requests it. 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 *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 **Combined Annual Statement Electronic Filing** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The **Combined Annual Statement .PDF Filing** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

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 foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the “Number of Copies” “Foreign” column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**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 with the filing instructions. 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.