

**Subchapter A. Examination and Financial Analysis**  
**28 TAC §7.67**

**1. INTRODUCTION.** The Commissioner of Insurance adopts new §7.67, concerning requirements for the filing of the 2010 annual statements, the 2011 quarterly statements, other reporting forms, and electronic data filings with the Texas Department of Insurance (Department) and the National Association of Insurance Commissioners (NAIC). The new section is adopted with changes to the proposed text published in the February 4, 2011 issue of the *Texas Register* (36 TexReg 511).

**2. REASONED JUSTIFICATION.** The new section is necessary to specify the filing requirements for insurers and other regulated entities for the 2010 annual statement, the 2011 quarterly statements, other reporting forms, and electronic data filings, with the Department and the NAIC. The requirements are applicable to insurance companies, health maintenance organizations (HMOs), nonprofit legal service corporations, the Texas Health Insurance Risk Pool, the Texas FAIR Plan Association, and the Texas Windstorm Insurance Association (TWIA). These insurance companies, HMOs, and other regulated entities are referred to collectively as “carriers” in this adoption.

The carriers will file the annual and quarterly statements and other reporting forms with the Department and/or the NAIC as directed in the adopted requirements. The reporting forms include the (i) 2010 annual statement blanks; (ii) 2011 quarterly statement blanks; (iii) Schedule SIS; (iv) management discussion and analysis; (v) supplemental compensation exhibit; (vi) overhead assessment exemption form for

insurance company examination expenses; (vii) analysis of surplus; (viii) separate accounts; (ix) supplemental information for county mutual insurance companies and HMOs; (x) release of contributions; (xi) reserve summary; (xii) inventory of insurance in force; and (xiii) summary of insurance in force. The carriers will use these forms to report their year-end 2010 and the first three quarters of the 2011 calendar year financial condition and business operations and activities. The information provided by the completion of the forms is necessary to allow the Department to monitor the solvency, business activities, and statutory compliance of the carriers. The new section adopts by reference the NAIC 2010 annual statement blanks, the NAIC 2011 quarterly statement blanks, related instructions, and other reporting forms and instructions for reporting the financial condition, business operations and activities of the carriers. The new section also requires the carriers to file such annual and quarterly statements and other reporting forms with the Department and/or the NAIC as directed. Specifically, new §7.67(e)(1)(M) clarifies the requirements for property and casualty carriers to file the management discussion and analysis on or before April 1, 2011.

The forms and instructions are available for inspection in the office of the Financial Analysis Division of the Texas Department of Insurance, William P. Hobby Jr. State Office Building, 333 Guadalupe, Tower Number III, Third Floor, Austin, Texas. The NAIC forms and instructions may also be reviewed at [www.naic.org](http://www.naic.org).

Also, new §7.67(e)(1)(N) and (O) and (e)(4) clarify and modify the filings requirements for the Texas FAIR Plan Association and the TWIA. New §7.67(e)(1)(N) and (e)(4) add requirements for the TWIA to (i) submit the annual and quarterly

financial statements to the Department that are prepared in accordance with generally accepted accounting principles (GAAP) as prescribed or modified by the Governmental Accounting Standards Board (GASB) or its successors; (ii) submit the annual and quarterly financial statements and various supplementals electronically to the NAIC prepared in accordance with statutory accounting principles (SAP); (iii) provide an actuarial opinion to the Department and electronically to the NAIC on or before March 1, 2011, on the reasonableness of its reserves; and (iv) submit to the Department an Actuarial Opinion Summary prepared in accordance with §7.9 of this subchapter (relating to Examination of Actuarial Opinion for Property and Casualty Insurers), on or before March 15, 2011. These new requirements are necessary to (i) enhance the Department's ability to exercise regulatory oversight of the TWIA as required by the Insurance Code Chapter 2210; (ii) better assure the availability of TWIA insurance coverage for all eligible persons and properties; and (iii) enhance the TWIA's and the Department's ability to comply with the annual financial report requirements administered by the Texas Comptroller of Public Accounts (Comptroller), relating to the TWIA being deemed a component unit of a statewide reporting entity. The Actuarial Opinion Summary is necessary to facilitate the examination of the actuarial opinion submitted with the TWIA's annual statement.

In accordance with the Government Code §2101.011(d) and GASB Nos. 14 and 39, the TWIA has been deemed to be a component unit of a statewide reporting entity for purposes of the annual financial report requirements beginning year-end December 31, 2010. The Comptroller, pursuant to §2101.011(d), has informed the Department

that pursuant to the Government Code and the GASB the TWIA is required to provide financial statements for calendar year 2010 prepared in accordance with GAAP as prescribed or modified by the GASB or its successor. Based upon information provided by the Comptroller, the Department anticipates the Comptroller will require the TWIA's GAAP-based annual financial statements prepared for the year ending December 31, 2010, for inclusion in the comprehensive annual financial report for the state of Texas for the fiscal year ending August 31, 2011, as prescribed under the Government Code §403.013.

The requirement for quarterly financial statements to the Department that are prepared in accordance with GAAP as prescribed or modified by the GASB or its successors will provide the Commissioner and the Department with additional tools to fulfill their responsibilities under the Insurance Code Chapter 2210. Under the Insurance Code §2210.008 and §2210.152(2)(G) the Commissioner may adopt rules that are reasonable and necessary to implement the Insurance Code §2210. The TWIA's board of directors is responsible and accountable to the Commissioner under the Insurance Code §2210.102. The quarterly 2011 GAAP statements will assist the Department in reviewing, analyzing, examining, and evaluating the economic condition and operations of the TWIA throughout the entire calendar year period on a GAAP basis. These additional annual and quarterly reporting requirements would be in addition to the existing requirements to submit annual and quarterly financial statements to the Department prepared in accordance with SAP.

Also, new §7.67(e)(4) adds new electronic filing requirements for the Texas FAIR Plan Association and the TWIA, which are in addition to the paper copy filings of these documents required under new §7.67(e)(1)(N). Under new §7.67(e)(4), the Texas FAIR Plan Association and the TWIA are required to file their respective 2010 Property and Casualty Annual Statements, 2011 Property and Quarterly Statements, and all annual and quarterly supplemental electronic filings together with the related PDF filings (except for electronic Supplemental Compensation Exhibit) with the NAIC in electronic and PDF format in accordance with the NAIC data specifications. The due date for filing the paper and electronic 2010 Property and Casualty Annual Statement, Statement of Actuarial Opinion, and annual supplemental filings is on or before March 1, 2011, for the TWIA and on or before March 31, 2011, for the FAIR Plan Association. The due dates for filing the 2011 Property and Casualty Quarterly Statements are on or before May 15, August 15, and November 15, 2011, respectively, for both the Texas FAIR Plan Association and the TWIA.

The new section also defines terms relevant to the statement blanks and reporting forms and provides the dates by which certain reports are to be filed. Subsection (a) explains the purpose and scope of the section and adopts by reference the forms described in the section. Subsection (b) provides that the term "Texas Edition" refers to the blanks and forms promulgated by the Commissioner. Subsection (c) specifies the hierarchy of laws in the event of a conflict between the Insurance Code, this new section, and other Department regulations and the NAIC instructions specified in the new section. Subsections (d) - (l) describe the forms, instructions and filing

requirements for the various types of insurers and other regulated entities. Subsection (m) provides that the Department may request financial reports other than those specified in this section.

Simultaneously with the adoption of this new section, the Department is adopting the repeal of existing §7.67, which is also published in this issue of the *Texas Register*.

In response to comments received on the published proposal, the Department has made non-substantive changes to the proposed text as published. Additionally, this adoption includes clarification changes to several proposed provisions to make various due dates consistent with applicable provisions of the Texas Insurance Code. Further, this adoption includes a new subsection (n) to provide that in any event, insurers and other regulated entities subject to this section shall file their 2010 annual financial statements and related annual hard copy and electronic filings with the department and the NAIC, as applicable, not later than five days after the effective date of this section. None of these changes, however, materially alter issues raised in the proposed rule, introduce new subject matter, or affect persons other than those previously on notice. The following changes are made to the proposed text. In response to the comments, changes have been made to the proposed text in §7.67(e)(1)(O)(i), (iii), (iv), and (vi) and (e)(4)(A) and (D) to clarify that the Texas FAIR Plan Association shall file with the Department its 2010 annual statement filings and 2010 actuarial opinion not later than March 31, 2011, and its actuarial opinion summary not later than April 15, 2011, or in any event, not later than five days after the effective date of this section. These changes are made in response to a commenter stating that historically, the Texas FAIR

Plan Association has filed its annual statement by March 31 each year and not by March 1, and requesting clarification about the annual filing dates. The commenter also noted that certain work was being performed by the FAIR Plan's independent certified public accountant that could be completed by March 31, but that it would be problematic to complete this work by March 1.

### **3. HOW THE SECTION WILL FUNCTION.**

**§7.67(a). Scope.** Section 7.67(a) provides that the purpose of the section is to specify the requirements for insurers and other regulated entities (carriers) for filing the 2010 annual statement, the 2011 quarterly statements, other reporting forms, and electronic data filings with the Department and the NAIC. Carriers are required to submit the filings in order to report information concerning their financial condition and business operations. Section 7.67(a) specifies the carriers to which the section applies. Section 7.67(a) also addresses the necessary reporting forms, including (i) the adoption by reference of the 2010 annual statement blanks, the 2011 quarterly statement blanks, and the related instruction manuals published by the NAIC, and other supplemental reporting forms specified in the section; (ii) how the forms may be obtained; and (iii) how the forms can be filed.

**§7.67(b). Definition.** Section 7.67(b) provides that the term "Texas Edition" refers to the blanks and forms promulgated by the Commissioner.

**§7.67(c). Conflicts with other laws.** Section 7.67(c) specifies the hierarchy in the applicability of laws in the event of a conflict between the Insurance Code, this new

section, other Department regulations, and the NAIC instructions specified in the new section.

**§7.67(d) – (l). Filing requirements for the various types of carriers.** Section 7.66(d) - (l) specify the forms, instructions and filing requirements for the various types of carriers: **subsection (d):** life; life and accident; life and health; accident; accident and health; mutual life; or life, accident and health insurance company; stipulated premium company; group hospital service corporation, and the Texas Health Insurance Risk Pool; **subsection (e):** fire; fire and marine; general casualty; fire and casualty; or U.S. branch of an alien insurer; county mutual insurance company; mutual insurance company other than life; Lloyd's plan; reciprocal or inter insurance exchange; domestic risk retention group; life insurance company that is licensed to write workers' compensation; any farm mutual insurance company that filed a property and casualty annual statement for the 2009 calendar year or had gross written premiums in 2010 in excess of \$6 million; domestic joint underwriting association; the Texas Mutual Insurance Company; the Texas Windstorm Insurance Association; and the Texas FAIR Plan Association; **subsection (f):** fraternal benefit societies; **subsection (g):** title insurers; **subsection (h):** health maintenance organizations; **subsection (i):** farm mutual insurers not subject to the provisions of §7.67(e); **subsection (j):** statewide mutual assessment associations, local mutual aid associations, mutual burial associations, and exempt associations; **subsection (k):** nonprofit legal service corporations; and **subsection (l):** Mexican casualty insurance companies licensed under the Insurance Code Chapter 984.

**§7.67(m). Other financial reports.** Section 7.67(m) provides that the Department may request financial reports other than those specified in the section.

**§7.67(n). Filing requirements supplemental to the §7.67(d) – (l) filing requirements.** Section 7.67(n) provides that in any event, insurers and other regulated entities subject to this section shall file their 2010 annual financial statements and related annual hard copy and electronic filings with the department and the NAIC, as applicable, not later than five days after the effective date of this section.

#### **4. SUMMARY OF COMMENTS AND AGENCY RESPONSE.**

##### **§7.67((e)(1)(O)(i), (iii) and (iv), and (e)(4)(A) and (D))**

**Comment:** One commenter states that historically, the Texas FAIR Plan Association has filed its annual statement by March 31 each year and not by March 1, and requesting clarification about the annual filing dates. The commenter also notes that certain work was being performed by the Texas FAIR Plan Association's independent certified public accountant that could be completed by March 31, but that it would be problematic to complete this work by March 1.

**Agency Response:** In response to the comment, the Department has clarified §7.67(e)(1)(O)(i), (iii), and (iv) and (e)(4)(A) and (D) as adopted to provide that at least for filings to be made in calendar year 2011, the Texas FAIR Plan Association shall file with the Department its 2010 annual statement filings and 2010 actuarial opinion not later than March 31, 2011, and its actuarial opinion summary not later than April 15,

2011.

## **5. NAMES OF THOSE COMMENTING FOR AND AGAINST THE SECTION.**

**Neither for nor against, with recommended changes:** Texas FAIR Plan Association.

**6. STATUTORY AUTHORITY.** The new section is adopted under the following provisions of the Insurance Code. Sections 802.001 - 802.003 and 802.051 - 802.056 authorize the Commissioner to make changes in the forms of the annual statements required of insurance companies of any kind, as shall seem best adapted to elicit a true exhibit of their condition and methods of transacting business, and require certain insurers to make filings with the National Association of Insurance Commissioners. Chapters 2201, 2210, and 2211 and §§841.255, 842.003, 842.201, 842.202, 843.151, 843.155, 861.254, 861.255, 862.001, 862.003, 882.001, 882.003, 883.002, 883.204, 884.256, 885.401, 885.403 - 885.406, 886.107, 887.009, 887.060, 887.401 - 887.407, 911.001, 911.304, 912.002, 912.201 - 912.203, 912.301, 941.252, 942.201, 961.002, 961.003, 961.052, 961.202, 982.004, 982.251 - 982.254, 982.101, 982.103, 984.101 - 984.103, 984.153, 984.201, 984.202, 1301.009, 1506.057, 1506.058, 2210.008, 2210.101, 2210.102, 2210.152, 2211.058, 2551.001, and 2551.152 require the filing of financial reports and other information by insurers and other regulated entities and provide specific rulemaking or regulatory authority to the Commissioner relating to those insurers and other regulated entities.

Sections 982.001, 982.002, 982.004, 982.052, 982.102 - 982.104, 982.106, 982.108, 982.110 - 982.112, 982.201 - 982.204, 982.251 - 982.255, and 982.302 - 982.306 provide the conditions under which foreign and alien insurers are permitted to do business in this state and require foreign and alien insurers to comply with the provisions of the Insurance Code. Sections 844.001-844.005, 844.051-844.054, and 844.101 specify statutory requirements relating to nonprofit health corporations and authorize the Commissioner to adopt rules to implement the regulation of nonprofit health corporations holding a certificate of authority under the Insurance Code, Title 2, Chapter 844.

Section 2210.008 authorizes the Commissioner to adopt rules in the manner prescribed in the Insurance Code, Chapter 36, Subchapter A, as reasonable and necessary to implement Chapter 2210. Section 2210.101 provides that the board of directors of the Texas Windstorm Insurance Association is responsible and accountable to the Commissioner. Section 2210.102 requires the Commissioner to appoint the board of directors of the Texas Windstorm Insurance Association. Section 2210.152 requires the plan of operation for the Texas Windstorm Insurance Association to provide for the efficient, economical, fair, and nondiscriminatory administration of the Association, and to include provisions as considered necessary by the Department to implement the purposes of Chapter 2210.

Section 2211.057 charges the Commissioner with the authority to supervise the Texas FAIR Plan Association and the inspection bureau. Section 2211.057(1) grants the Commissioner the power to examine the operations of the Texas FAIR Plan

Association and the inspection bureau through free access to all books, records, files, papers, and documents related to the operation of the Texas FAIR Plan Association and the inspection bureau. Section 2211.057(4) grants the Commissioner the power to require reports from the Texas FAIR Plan Association concerning the risks the Texas FAIR Plan Association insurers under Chapter 2211 as the Commissioner considers necessary.

Section 421.001 requires insurers to establish adequate reserves and provides for the adoption of each current formula for establishing reserves applicable to each line of insurance. Section 32.041 requires the Department to furnish the statement blanks and other reporting forms necessary for companies to comply with the filing requirements. Section 36.001 provides that the Commissioner of Insurance may adopt any rules necessary and appropriate to implement the powers and duties of the Texas Department of Insurance under the Insurance Code and other laws of this state.

## **7. TEXT.**

### **§7.67. Requirements for Filing the 2010 Annual Statements, the 2011 Quarterly Statements, Other Reporting Forms, and Electronic Data Filings with the Texas Department of Insurance and the NAIC.**

(a) Scope. This section specifies the requirements for insurers and other regulated entities for filing the 2010 annual statement, the 2011 quarterly statements, other reporting forms, and electronic data filings with the department and the National Association of Insurance Commissioners (NAIC) necessary to report information

concerning the financial condition and business operations and activities of insurers. This section applies to all insurers and certain other regulated entities authorized to do the business of insurance in this state and includes, but is not limited to, life insurers; accident insurers; life and accident insurers; life and health insurers; accident and health insurers; life, accident and health insurers; mutual life insurers; stipulated premium insurers; group hospital service corporations; fire insurers; fire and marine insurers; U.S. branches of alien insurers; Mexican casualty insurers; general casualty insurers; fire and casualty insurers; mutual insurers other than life; statewide mutual assessment companies; local mutual aid associations; mutual burial associations; exempt associations; county mutual insurers; Lloyd's plans; reciprocal and inter-insurance exchanges; domestic risk retention groups; domestic joint underwriting associations; title insurers; fraternal benefit societies; farm mutual insurers; health maintenance organizations; nonprofit health corporations; nonprofit legal services corporations; the Texas Health Insurance Risk Pool; the Texas Mutual Insurance Company; the Texas Windstorm Insurance Association; and the Texas FAIR Plan Association. The commissioner adopts by reference the 2010 annual statement blanks, the 2011 quarterly statement blanks, and the related instruction manuals published by the NAIC, and other supplemental reporting forms specified in this section. The forms are available from the Texas Department of Insurance, Financial Analysis Division, Mail Code 303-1A, P. O. Box 149104, Austin, Texas 78714-9104. The NAIC annual and quarterly statement blanks and other NAIC supplemental reporting forms can be printed or filed electronically using annual statement software available from vendors. Insurers

and other regulated entities shall properly report to the department and the NAIC by completing, in accordance with applicable instructions, the appropriate paper copy annual and quarterly statement blanks, other reporting forms, and electronic data filings.

(b) Definition. In this section "Texas Edition" refers to the blanks and forms promulgated by the commissioner.

(c) Conflicts with Other Laws. In the event of a conflict between the Insurance Code, any currently existing department rule, form, instructions, or any specific requirement of this section and the NAIC instructions listed in this section, the Insurance Code, the department rule, form, instruction, or the specific requirements of this section shall take precedence and in all respects control.

(d) Filing Requirements for Life, Accident and Health Insurers. Each life; life and accident; life and health; accident; accident and health; mutual life; or life, accident and health insurance company; stipulated premium company; group hospital service corporation; and the Texas Health Insurance Risk Pool shall complete and file the blanks, forms, or electronic data filings as directed in this subsection. This subsection does not apply to entities licensed as health maintenance organizations under the Insurance Code Chapter 843. Insurers specified in this subsection and engaged in business authorized under the Insurance Code Chapter 843 may have additional reporting requirements under subsection (h) of this section. Insurers described under this subsection may elect to file on the 2010 Health Annual Statement for year-end 2010, and on the 2011 Health Quarterly Statement for the three quarters of 2011, if the insurer passes the Health Statement Test as outlined in the "2010 Annual Statement,

Health Instructions." If a reporting entity qualifies under this subsection to use the 2010 Health Annual Statement, it must continue to use that annual statement for a minimum of three years or obtain written approval from the department to change to another type of annual statement. Insurers filing the 2010 Life, Accident and Health Annual Statement, the 2011 Life, Accident and Health Quarterly Statements, and the supplemental forms and reports identified in these subsections shall complete filings in accordance with the "2010 Annual Statement Instructions, Life, Accident and Health," and the "2011 Quarterly Statement Instructions, Life, Accident and Health," as applicable. Life insurers meeting the test set forth in this subsection to file the 2010 Health Annual Statement and the supplemental forms and reports identified in these subsections shall complete filings in accordance with the "2010 Annual Statement Instructions, Health," and the "2011 Quarterly Statement Instructions, Health," as applicable. The electronic filings of these forms or reports with the NAIC shall be in accordance with the NAIC data specifications and instructions for electronic filing and shall include PDF format filing. The filings for insurers described in this subsection are as follows:

(1) domestic insurer reports and forms in paper copy to be filed only with the department as follows:

(A) 2010 Life, Accident and Health Annual Statement, including the printed investment schedule detail, due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection (stipulated premium companies not subject to the Insurance Code

§884.406, April 1, 2011);

(B) 2010 Life, Accident and Health Annual Statement of the Separate Accounts for the 2010 calendar year (required of companies maintaining separate accounts), due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection;

(C) 2010 Life, Accident and Health Quarterly Statements, due on or before May 15, August 15, and November 15, 2011. A Texas stipulated premium company, unless specifically requested to do so by the department, is not required to file quarterly data filings with the NAIC if it meets all three of the following conditions:

(i) it is authorized to write only life insurance on its certificate of authority;

(ii) it collected premiums in the prior calendar year of less than \$1 million; and

(iii) it had a profit from operations in the prior two calendar years;

(D) 2010 Health Annual Statement, including the printed investment schedule detail, due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection, if the company qualifies as described in this subsection;

(E) 2011 Health Quarterly Statements, due on or before May 15, August 15, and November 15, 2011 if the company qualifies as described in this

subsection;

(F) all the paper copies of the annual and quarterly supplements prepared and filed on dates specified in the forms and instructions;

(G) Management's Discussion and Analysis, due on or before April 1, 2011;

(H) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.002 and other provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection (stipulated premium companies not subject to the Insurance Code §884.406, April 1, 2011). The actuarial opinion shall be prepared in accordance with paragraph (4) of this subsection;

(I) Schedule SIS, due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection. This filing is also required if filing a Health Annual Statement, as applicable;

(J) Supplemental Compensation Exhibit, due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection (stipulated premium companies not subject to the Insurance Code §884.406, April 1, 2011). This filing is also required if filing a Health Annual Statement, as applicable;

(K) The Texas Health Insurance Risk Pool shall file the 2010 Health Annual Statement, and the 2011 Quarterly Statements as follows:

(i) 2010 Health Annual Statement with only pages 1 - 6, and Schedule E Part 1, Part 2, and Part 3 to be completed and filed on or before March 1, 2011, in accordance with the Insurance Code Chapter 1506;

(ii) 2011 Health Quarterly Statements, with only pages 1 - 6, Schedule E, Part 1 - Cash, and Part 2 – Cash Equivalents to be completed and filed on or before May 15, August 15, and November 15, 2011; and

(iii) The Texas Health Insurance Risk Pool is not required to file any reports, diskettes, or electronic data filings with the NAIC;

(L) Texas Overhead Assessment Exemption Form (Texas Edition), due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection (stipulated premium companies not subject to the Insurance Code §884.406, April 1, 2011). This form is to be filed only by domestic insurance companies that have qualified pension contracts under the Insurance Code §401.151; otherwise, this form should not be filed; and

(M) Analysis of Surplus (Texas Edition) for life, accident and health insurers, due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection (stipulated premium companies not subject to the Insurance Code §884.406, April 1, 2011).

(2) Foreign companies filing only electronically with the NAIC and not filing a paper copy with the department shall file a signed jurat page with the department

in lieu of filing the entire paper filing.

(3) Electronic filings with the NAIC by domestic and foreign insurers:

(A) 2010 Life, Accident and Health Annual Statement electronic filing and PDF filing, due on or before March 1, 2011, in accordance with the Insurance Code Chapter 802, Subchapter B, and other provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection (stipulated premium companies not subject to the Insurance Code §884.406, April 1, 2011);

(B) 2010 Life, Accident and Health Annual Statement of the Separate Accounts electronic filing and PDF filing, due on or before March 1, 2011, in accordance with the Insurance Code Chapter 802, Subchapter B, and other provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection;

(C) 2011 Life, Accident and Health Quarterly Statement electronic filings and PDF filings, due on or before May 15, August 15, and November 15, 2011. A Texas stipulated premium company, unless specifically requested to do so by the department, is not required to file quarterly electronic data filings with the NAIC if it meets all three of the following conditions:

(i) it is authorized to write only life insurance on its certificate of authority;

(ii) it collected premiums in the prior calendar year of less than \$1 million; and

(iii) it had a profit from operations in the prior two calendar

years;

(D) all annual and quarterly supplemental electronic filings together with the related PDF filings (except for Schedule SIS and Supplemental Compensation Exhibit which are filed by domestic insurers only with the department in paper copy) due on the dates specified in the forms and instructions; and

(E) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.002, and other provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection (stipulated premium companies not subject to the Insurance Code §884.406, April 1, 2011). The actuarial opinion shall be prepared in accordance with paragraph (4) of this subsection.

(4) Statement of Actuarial Opinion required by paragraphs (1)(H) and (3)(E) of this subsection shall be prepared in accordance with the following:

(A) For companies filing the 2010 Life, Accident and Health Annual Statement, the Statement of Actuarial Opinion, attached to the 2010 Life, Accident and Health Annual Statement, must follow the applicable provisions of §§3.1601 - 3.1608 of this title (relating to Actuarial Opinion and Memorandum Regulation), except for companies exempted from the asset adequacy analysis pursuant to §3.1608 of this title. For those companies exempted from the asset adequacy analysis pursuant to §3.1608 of this title, the format provided by instructions 1 – 12 of the “2010 Annual Statement Instructions, Life, Accident and Health,” must be followed.

(B) For companies filing the 2010 Health Annual Statement, the

Statement of Actuarial Opinion, attached to the 2010 Health Annual Statement, must follow the "2010 Annual Statement Instructions, Health." In addition, for those companies not exempted from the asset adequacy analysis pursuant to §3.1608 of this title, the Statement of Actuarial Opinion must follow the applicable provisions of §§3.1601 - 3.1608 of this title that are not covered in the "2010 Annual Statement Instructions, Health," including those provisions relating to asset adequacy analysis.

(C) Any company required by §3.4505(b)(3)(G) of this title (relating to General Calculation Requirements for Basic Reserves and Premium Deficiency Reserves) to opine on the application of X factors, shall attach this opinion to the 2010 Life, Accident and Health Annual Statement or the 2010 Health Annual Statement, as applicable.

(5) The commissioner reserves the right to request paper copies of any paper or electronic filings made by foreign companies in their state of domicile or the NAIC.

(6) A foreign insurer that is classified as a commercially domiciled insurer under the Insurance Code §823.004 shall file an Analysis of Surplus (Texas Edition) for life, accident and health insurers with the department, on or before March 1, 2011, in accordance with provisions of the Texas Insurance Code applicable to the type of insurer described under this subsection.

(e) Requirements for Property and Casualty Insurers. Each fire; fire and marine; general casualty; fire and casualty; or U.S. branch of an alien insurer; county mutual insurance company; mutual insurance company other than life; Lloyd's plan; reciprocal

or inter insurance exchange; domestic risk retention group; life insurance company that is licensed to write workers' compensation; any farm mutual insurance company that filed a property and casualty annual statement for the 2009 calendar year or had gross written premiums in 2010 in excess of \$6 million; domestic joint underwriting association; the Texas Mutual Insurance Company; the Texas Windstorm Insurance Association; and the Texas FAIR Plan Association shall complete and file the following blanks, forms, and diskettes or electronic data filings as described in this subsection. The forms and reports identified in this subsection shall be completed in accordance with the "2010 Annual Statement Instructions, Property and Casualty," and the "2011 Quarterly Statement Instructions, Property and Casualty," as applicable. The electronic filings with the NAIC shall be in accordance with the NAIC data specifications and instructions and shall include PDF format filing, as applicable. The filings for insurers described in this subsection are as follows:

(1) domestic insurer reports and forms in paper copy to be filed only with the department as follows:

(A) 2010 Property and Casualty Annual Statement, due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of property and casualty insurer, including the printed investment schedule detail;

(B) 2011 Property and Casualty Quarterly Statements, due on or before May 15, August 15, and November 15, 2011;

(C) 2010 Combined Property/Casualty Annual Statement, due on

or before May 1, 2011. This statement is required only for those affiliated insurers that wrote more than \$35 million in direct premiums as a group in calendar year 2010, as disclosed in Schedule T of the Annual Statement(s);

(D) all the paper copies of the annual and quarterly supplements prepared and filed on dates specified in the forms and instructions;

(E) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.002, and other provisions of the Texas Insurance Code applicable to the type of property and casualty insurer, and prepared in accordance with the "2010 Annual Statement Instructions, Property and Casualty;"

(F) Schedule SIS, due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of property and casualty insurer;

(G) Supplemental Compensation Exhibit, due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of property and casualty insurer;

(H) Texas Overhead Assessment Exemption Form (Texas Edition), due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of property and casualty insurer. This form is to be filed only by domestic insurance companies that have qualified pension contracts under the Insurance Code §401.151; otherwise, this form should not be filed;

(I) Texas Supplement for County Mutuals (Texas Edition) (required

of Texas county mutual insurance companies only), due on or before March 1, 2011, in accordance with the Insurance Code Chapter 912;

(J) Texas Supplemental "A" for County Mutuals (Texas Edition) (required of Texas county mutual insurance companies only), due on or before March 1, 2011, in accordance with the Insurance Code Chapter 912;

(K) Analysis of Surplus (Texas Edition) for property and casualty insurers except Texas county mutual insurance companies, due on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of property and casualty insurer;

(L) Actuarial Opinion Summary prepared in accordance with §7.9 of this subchapter (relating to Examination of Actuarial Opinion for Property and Casualty Insurers);

(M) Management's Discussion and Analysis, due on or before April 1, 2011;

(N) The Texas Windstorm Insurance Association shall complete and file the following:

(i) 2010 Property and Casualty Annual Statement, due on or before March 1, 2011, in accordance with the Insurance Code Chapter 2210;

(ii) annual financial statements for year-end 2010 prepared in accordance with generally accepted accounting principles as prescribed or modified by the Governmental Accounting Standards Board or its successor, and in compliance with the Government Code §2101.011(d) and any related regulations, guidelines,

procedures, or reporting requirements prescribed by the Comptroller of Public Accounts, due on or before March, 1, 2011, in accordance with the Insurance Code Chapter 2210;

(iii) quarterly financial statements for the first three quarters of calendar year 2011 prepared in accordance with generally accepted accounting principles as prescribed or modified by the Governmental Accounting Standards Board or its successor, due on or before May 15, August 15, and November 15, 2011;

(iv) 2011 Property and Casualty Quarterly Statements, due on or before May 15, August 15, and November 15, 2011;

(v) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.002 and Chapter 2210, and prepared in accordance with the "2010 Annual Statement Instructions, Property and Casualty;"

(vi) Actuarial Opinion Summary prepared in accordance with §7.9 of this subchapter;

(vii) Management's Discussion and Analysis, due on or before April 1, 2011;

(viii) Supplemental Compensation Exhibit, due on or before March 1, 2011, in accordance with the Insurance Code Chapter 2210; and

(ix) all the paper copies of the annual and quarterly supplements prepared and filed on dates specified in the forms and instructions, as applicable.

(O) Notwithstanding §5.9927 of this title (relating to Annual and

Quarterly Financial Statements), the Texas FAIR Plan Association shall complete and file the following:

(i) 2010 Property and Casualty Annual Statement, due on or before March 31, 2011, in accordance with the Insurance Code Chapter 2211;

(ii) 2011 Property and Casualty Quarterly Statements, due on or before May 15, August 15, and November 15, 2011;

(iii) Statement of Actuarial Opinion, due on or before March 31, 2011, in accordance with the Insurance Code §802.002 and Chapter 2210, and prepared in accordance with the "2010 Annual Statement Instructions, Property and Casualty;"

(iv) Actuarial Opinion Summary prepared in accordance with §7.9 of this subchapter, due on or before April 15, 2011;

(v) Management's Discussion and Analysis, due on or before April 1, 2011;

(vi) Supplemental Compensation Exhibit, due on or before March 31, 2011; and

(vii) all the paper copies of the annual and quarterly supplements prepared and filed on dates specified in the forms and instructions, as applicable.

(2) Foreign property and casualty insurers filing only electronically with the NAIC and not filing a paper copy with the department shall file a signed jurat page with the department in lieu of filing the entire paper filing.

(3) Electronic filings by domestic and foreign insurers, except Texas Windstorm Insurance Association and the Texas FAIR Plan Association, to be filed with the NAIC:

(A) 2010 Property and Casualty Annual Statement electronic filing and PDF filing, due on or before March 1, 2011, in accordance with the Insurance Chapter 802, Subchapter B and other provisions of the Texas Insurance Code applicable to the type of property and casualty insurer;

(B) 2011 Property and Casualty Quarterly Statement electronic filings and PDF filings, due on or before May 15, August 15, and November 15, 2011;

(C) all annual and quarterly supplemental electronic filings together with the related PDF filings (except for electronic Schedule SIS and Supplemental Compensation Exhibit, required of domestic insurers only) due on the dates specified in the forms and instructions;

(D) electronic combined insurance exhibit, due on or before May 1, 2011;

(E) combined annual statement electronic filing and PDF filing, due on or before May 1, 2011; and

(F) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance §802.002 and other provisions of the Texas Insurance Code applicable to the type of property and casualty insurer, and prepared in accordance with the "2010 Annual Statement Instructions, Property and Casualty."

(4) Notwithstanding §5.9927 of this title, electronic filings by the Texas

Windstorm Insurance Association and the Texas FAIR Plan Association to be filed with the NAIC:

(A) 2010 Property and Casualty Annual Statement electronic filing and PDF filing, due on or before March 1, 2011, for the Texas Windstorm Insurance Association, in accordance with the Insurance Code Chapter 802, Subchapter B and Chapter 2210; and due on or before March 31, 2011, for the Texas FAIR Plan Association, in accordance with the Insurance Code Chapter 802, Subchapter B and Chapter 2211;

(B) 2011 Property and Casualty Quarterly Statement electronic filings and PDF filings, due on or before May 15, August 15, and November 15, 2011;

(C) all annual and quarterly supplemental electronic filings together with the related PDF filings (except for electronic Supplemental Compensation Exhibit) due on the dates specified in the forms and instructions, as applicable; and

(D) Statement of Actuarial Opinion, due on or before March 1, 2011, for the Texas Windstorm Insurance Association, in accordance with the Insurance Code §802.002 and Chapter 2210; and due on or before March 31, 2011, for the Texas FAIR Plan Association, in accordance with the Insurance §802.002 and Chapter 2211 and prepared in accordance with the "2010 Annual Statement Instructions, Property and Casualty."

(5) The commissioner reserves the right to request paper copies of any paper or electronic filings made by foreign companies in their state of domicile or the NAIC.

(6) A foreign insurer that files an application with the department for approval of a policyholder dividend shall file an Analysis of Surplus (Texas Edition) for property and casualty insurers with the application.

(7) A foreign insurer that is classified as a commercially domiciled insurer under the Insurance Code §823.004 shall file an Analysis of Surplus (Texas Edition) for property and casualty insurers with the department, on or before March 1, 2011, in accordance with the provisions of the Texas Insurance Code applicable to the type of property and casualty insurer.

(f) Requirements for Fraternal Benefit Societies. Each fraternal benefit society shall complete and file the following blanks, forms, and electronic data filings for the 2010 calendar year, and the first three quarters for the 2011 calendar year. The forms and reports identified in this subsection shall be completed in accordance with the "2010 Annual Statement Instructions, Fraternal," and the "2011 Quarterly Statement Instructions, Fraternal," as applicable. The electronic data filings with the NAIC shall be in accordance with the NAIC data specifications and instructions and shall include PDF format filing. The filings for insurers described in this subsection are as follows:

(1) domestic insurer reports and forms in paper copy to be filed only with the department, as follows:

(A) 2010 Fraternal Annual Statement, including the printed investment schedule detail, due on or before March 1, 2011, in accordance with the Insurance Code §885.401;

(B) 2010 Fraternal Annual Statement of the Separate Accounts

(required of companies maintaining separate accounts), due on or before March 1, 2011, in accordance with the Insurance Code §885.401;

(C) 2011 Fraternal Quarterly Statements, due on or before May 15, August 15, and November 15, 2011;

(D) all the paper copies of the annual and quarterly supplements prepared and filed on dates specified in the forms and instructions;

(E) Management's Discussion and Analysis, due on or before April 1, 2011;

(F) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.002 and §885.401, and prepared in accordance with paragraph (4) of this subsection;

(G) Supplemental Compensation Exhibit, due on or before March 1, 2011, in accordance with the Insurance Code §885.401;

(H) Texas Overhead Assessment Exemption Form (Texas Edition), due on or before March 1, 2011, in accordance with the Insurance Code §885.401. This form is to be filed only by domestic insurance companies that have qualified pension contracts under the Insurance Code §401.151; otherwise, this form should not be filed; and

(I) Analysis of Surplus (Texas Edition) for fraternal benefit societies, due on or before March 1, 2011, in accordance with the Insurance Code §885.401.

(2) Foreign fraternal insurers filing only electronically with the NAIC and

not filing a paper copy with the department shall file a signed jurat page with the department in lieu of filing the entire paper filing.

(3) Electronic filings by domestic and foreign insurers to be filed with the NAIC:

(A) 2010 Fraternal Annual Statement electronic filing and PDF filing, due on or before March 1, 2011, in accordance with the Insurance Code Chapter 802, Subchapter B and §885.401;

(B) 2010 Fraternal Annual Statement of the Separate Accounts electronic filing and PDF filing, due on or before March 1, 2011, in accordance with the Insurance Code Chapter 802, Subchapter B and §885.401;

(C) 2011 Fraternal Quarterly Statement electronic filings and PDF filings, due on or before May 15, August 15, and November 15, 2011;

(D) all annual and quarterly supplemental electronic filings together with the related PDF filings (except for the Supplemental Compensation Exhibit) due on the dates specified in the forms; and

(E) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.002, Chapter 802, Subchapter B and §885.401, and prepared in accordance with paragraph (4) of this subsection.

(4) Statement of Actuarial Opinion required by paragraphs (1)(F) and (3)(E) of this subsection shall be prepared in accordance with the following:

(A) The Statement of Actuarial Opinion, attached to the 2010 Fraternal Annual Statement, must follow the applicable provisions of §§3.1601 - 3.1608

of this title, except for companies exempted from the asset adequacy analysis pursuant to §3.1608 of this title. For those companies exempted from the asset adequacy analysis pursuant to §3.1608 of this title, the format provided by instructions 1 – 12 of the “2010 Annual Statement Instructions, Fraternal,” must be followed.

(B) Any company required by §3.4505(b)(3)(G) of this title to opine on the application of X factors, shall attach this opinion to the 2010 Fraternal Annual Statement, as applicable.

(5) The commissioner reserves the right to request paper copies of any paper or electronic filings made by foreign companies in their state of domicile or the NAIC.

(6) A foreign insurer that is classified as a commercially domiciled insurer under the Insurance Code §823.004 shall file an Analysis of Surplus (Texas Edition) for fraternal benefit societies with the department on or before March 1, 2011, in accordance with the Insurance Code §885.401.

(g) Requirements for Title Insurers. Each title insurance company shall complete and file the following blanks and forms for the 2010 calendar year, and the first three quarters of the 2011 calendar year. The reports and forms identified in this subsection shall be completed in accordance with the “2010 Annual Statement Instructions, Title,” and the “2011 Quarterly Statement Instructions, Title,” as applicable. The electronic version of the filings with the NAIC identified in this subsection shall be in accordance with the NAIC data specifications and instructions and shall include PDF format filing. The filings for insurers described in this subsection are as follows:

(1) domestic insurer reports and forms in paper copy to be filed only with the department as follows:

(A) 2010 Title Annual Statement, including printed investment schedule details, due on or before March 1, 2011, in accordance with the Insurance Code §2551.152;

(B) 2011 Title Quarterly Statements, due on or before May 15, August 15, and November 15, 2011;

(C) All the paper copies of the annual and quarterly supplements prepared and filed on dates described in the forms and instructions;

(D) Management's Discussion and Analysis, due on or before April 1, 2011;

(E) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.002 and §2551.152;

(F) Supplemental Compensation Exhibit, due on or before March 1, 2011, in accordance with the Insurance Code §2551.152;

(G) Schedule SIS, due on or before March 1, 2011, in accordance with the Insurance Code §2551.152;

(H) Texas Overhead Assessment Exemption Form (Texas Edition), due on or before March 1, 2011, in accordance with the Insurance Code §2551.152. This form is to be filed only by domestic insurance companies that have qualified pension contracts under the Insurance Code §401.151; otherwise, this form should not be filed; and

(l) Analysis of Surplus (Texas Edition) for title companies, due on or before March 1, 2011, in accordance with the Insurance Code §2551.152.

(2) Foreign companies filing electronically with the NAIC and not filing a paper copy with the department shall file a signed jurat page with the department in lieu of filing the entire paper filing.

(3) Electronic filings with the NAIC by domestic and foreign insurers:

(A) 2010 Title Annual Statement electronic filings and PDF filings, due on or before March 1, 2011, in accordance with the Insurance Code Chapter 802, Subchapter B and §2551.152;

(B) 2011 Title Quarterly Statement electronic filings and PDF filings, due on or before May 15, August 15, and November 15, 2011;

(C) All annual and quarterly supplemental electronic filings together with the related PDF filings (except for Schedule SIS and Supplemental Compensation Exhibit which are only filed by domestic insurers with the department in paper copy) due on the dates specified in the forms and instructions;

(D) Management Discussion and Analysis, due on or before April 1, 2011; and

(E) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.002, Chapter 802, Subchapter B and §2551.152.

(4) The commissioner reserves the right to request paper copies of any paper or electronic filings made by foreign companies in their state of domicile or the

NAIC.

(5) A foreign insurer that is classified as a commercially domiciled insurer under the Insurance Code §823.004 shall file an Analysis of Surplus (Texas Edition) for title insurers on or before March 1, 2011, or within 20 days `after the effective date of this section.

(h) Requirements for Health Maintenance Organizations. Each health maintenance organization licensed pursuant to the Insurance Code Chapter 843 shall complete the 2010 Health Annual Statement, and the 2011 Quarterly Statements. Insurers that are subject to life insurance statutes and are permitted or allowed to do the business of health maintenance organizations shall file the Texas HMO supplement forms as part of their annual and quarterly statement filings. The forms and reports required in this subsection shall be completed in accordance with the "2010 Annual Statement Instructions, Health," and the "2011 Quarterly Statement Instructions, Health," as applicable. The Texas supplemental forms required in this subsection and provided by the department shall be completed in accordance with the instructions on the forms. The electronic data filings with the NAIC shall be in accordance with NAIC data specifications and instructions and shall include PDF format filing. The Texas specific electronic filings regarding HMO data requested by the department shall be filed in accordance with the instructions provided by the department. The filings for insurers described in this subsection are as follows:

(1) domestic and foreign insurer reports and forms in paper copy to be filed only with the department:

(A) 2010 Health Annual Statement, including printed investment schedule detail, due on or before March 1, 2011, in accordance with the Insurance Code §843.155;

(B) 2011 Health Quarterly Statements, due on or before May 15, August 15, and November 15, 2011. With each quarterly filing, include an up-to-date and completed Schedule E, Part 3 – Special Deposits, utilizing the format from the 2010 Health Annual Statement;

(C) Management's Discussion and Analysis, due on or before April 1, 2011; and

(D) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.002 and §843.155, prepared in accordance with the "2010 Annual Statement Instructions, Health."

(2) domestic insurer reports and forms to be filed with the department:

(A) Supplemental Compensation Exhibit in paper copy only, due on or before March 1, 2011, in accordance with the Insurance Code §843.155;

(B) Texas Overhead Assessment Exemption Form (Texas Edition) in paper copy only, due on or before March 1, 2011, in accordance with the Insurance Code §843.155. This form is to be filed only by domestic insurance companies that have qualified pension contracts under the Insurance Code §401.151; otherwise, this form should not be filed;

(C) Texas HMO Supplement Annual (Texas Edition), in paper copy and electronic filing, containing annual data for calendar year 2010, to be completed

according to the instructions provided by the department, due on or before March 1, 2011, in accordance with the Insurance Code §843.155; and

(D) Texas HMO Supplement Quarterly (Texas Edition), in paper copy and electronic filings, containing quarterly statement data for calendar year 2011, to be completed according to the instructions provided by the department, due on or before May 15, August 15, and November 15, 2011.

(3) electronic filings with the NAIC by domestic and foreign insurers:

(A) 2010 Health Annual Statement electronic filing, and PDF filing, due on or before March 1, 2011, in accordance with the Insurance Code Chapter 802, Subchapter B and §843.155;

(B) 2011 Health Quarterly Statement electronic filing and PDF filing, due on or before May 15, August 15, and November 15, 2011;

(C) all annual and quarterly supplemental electronic filings together with the related PDF filings (except for Schedule SIS and Supplemental Compensation Exhibit which are only filed by domestic insurers with the department in paper copy) due on the dates specified in the forms and instructions;

(D) Statement of Actuarial Opinion, due on or before March 1, 2011, in accordance with the Insurance Code §802.022, Chapter 802, Subchapter B, and §843.155, and prepared in accordance with the "2010 Annual Statement Instructions, Health;" and

(E) Management Discussion and Analysis, due on or before April 1, 2011.

(i) Requirements for Farm Mutual Insurers not Subject to the Provisions of Subsection (e) of this Section. Farm mutual insurance companies not subject to subsection (e) of this section shall file the following blanks and forms for the 2010 calendar year with the department only, on or before March 1, 2011, in accordance with the Insurance Code Chapters 802 and 911:

(1) Annual Statement (Texas Edition);

(2) Texas Overhead Assessment Exemption Form (Texas Edition). This form is to be filed only by domestic insurance companies that have qualified pension contracts under the Insurance Code §401.151; otherwise, this form should not be filed; and

(3) Statement of Actuarial Opinion, unless exempted under §7.31 of this subchapter (relating to Annual Statement Instructions for Farm Mutual Insurance Companies).

(j) Requirements for Statewide Mutual Assessment Associations, Local Mutual Aid Associations, Mutual Burial Associations, and Exempt Associations. Each statewide mutual assessment association, local mutual aid association, mutual burial association, and exempt association shall complete and file the following blanks and forms for the 2010 calendar year with the department only, on or before April 1, 2011, in accordance with the Insurance Code §887.060:

(1) Annual Statement (Texas Edition) (exempt companies are required to complete all pages except lines 22, 23, 24, 25, and 26 on page 3, the special instructions at the bottom of page 3, and pages 4 - 7);

(2) Texas Overhead Assessment Exemption Form (Texas Edition). This form is to be filed only by domestic insurance companies that have qualified pension contracts under the Insurance Code §401.151; otherwise, this form should not be filed;

(3) Release of Contributions Form (Texas Edition);

(4) 3-1/2 Percent Chamberlain Reserve Table (Reserve Valuation) (Texas Edition);

(5) Reserve Summary (1956 Chamberlain Table 3-1/2 Percent) (Texas Edition);

(6) Inventory of Insurance in Force by Age of Issue or Reserving Year (Texas Edition); and

(7) Summary of Inventory of Insurance in Force by Age and Calculation of Net Premiums (Texas Edition).

(k) Requirements for Nonprofit Legal Service Corporations. Each nonprofit legal service corporation doing business as authorized by a certificate of authority issued under the Insurance Code Chapter 961 shall complete and file the following blanks and forms for the 2010 calendar year with the department only. An actuarial opinion is not required. The following forms are to be filed on or before March 1, 2011, in accordance with the Insurance Code §961.202:

(1) Annual Statement (Texas Edition); and

(2) Texas Overhead Assessment Exemption Form (Texas Edition). This form is to be filed only by domestic insurance companies that have qualified pension contracts under the Insurance Code §401.151; otherwise, this form should not be filed.

(l) Requirements for Mexican Casualty Insurance Companies. Each Mexican casualty insurance company doing business as authorized by a certificate of authority issued under the Insurance Code Chapter 984, shall complete and file the following blanks and forms for the 2010 calendar year with the department only. All submissions shall be printed or typed in English and all monetary values shall be clearly designated in United States dollars. The form identified in paragraph (1) of this subsection shall be completed to the extent specified in paragraph (1) of this subsection and in accordance with the "2010 Annual Statement Instructions, Property and Casualty." An actuarial opinion is not required. It is the express intent of this subsection that it shall not repeal or otherwise modify or amend any department rule or the Insurance Code. The following blanks or forms are to be filed on or before March 1, 2011, in accordance with the Insurance Code §984.153:

(1) 2010 Property and Casualty Annual Statement; provided, however, only pages 1 - 4, and 104 (Schedule T) are required to be completed;

(2) a copy of the balance sheet and the statement of profit and loss from the Mexican financial statement (printed or typed in English);

(3) a copy of the official documents issued by the Comision Nacional de Seguros y Fianzas approving the 2010 annual statement; and

(4) a copy of the current license to operate in the Republic of Mexico.

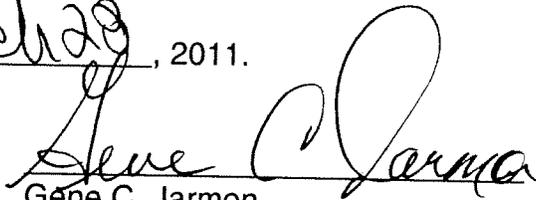
(m) Other Financial Reports. Nothing in this section prohibits the department from requiring any insurer or other regulated entity from filing other financial reports with the department.

from requiring any insurer or other regulated entity from filing other financial reports with the department.

(n) In any event, insurers and other regulated entities subject to this section shall file their 2010 annual financial statements and related annual hard copy and electronic filings with the department and the NAIC, as applicable, not later than five days after the effective date of this section.

**CERTIFICATION.** This agency hereby certifies that the adopted section has been reviewed by legal counsel and found to be a valid exercise of the agency's legal authority.

Issued at Austin, Texas, on March 29, 2011.

  
Gene C. Jarmon  
General Counsel and Chief Clerk  
Texas Department of Insurance

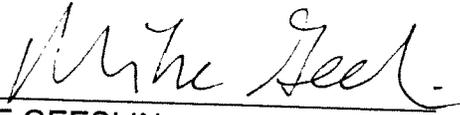
**IT IS THEREFORE THE ORDER** of the Commissioner of Insurance that new §7.67 specified herein, concerning requirements for the filing of the 2010 annual statements, the 2011 quarterly statements, other reporting forms, and electronic data filings with the Department and the National Association of Insurance Commissioners (NAIC), is adopted.

**11-0269**

TITLE 28. INSURANCE  
Part 1. Texas Department of Insurance  
Chapter 7. Corporate and Financial Regulation

Adopted Section  
Page 42 of 42

**AND IT IS SO ORDERED.**



**MIKE GEESLIN**  
**COMMISSIONER OF INSURANCE**

ATTEST:



**Gene C. Jarmon**  
**General Counsel and Chief Clerk**

COMMISSIONER'S ORDER NO. **11-0269**  
**MAR 3 1 2011**