

HEALTH ENTITIES

MEMORANDUM 2004-11H
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*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC				
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2" X 14")	2	1	2	3/1	NAIC	G, H, L
	1.1	Printed Investment Schedule detail (Pages E01-E25)	1	1	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	2	1	2	5/15, 8/15, 11/15	NAIC	G, H, L
II. NAIC SUPPLEMENTS								
	10	Actuarial Opinion	1	1	1	3/1	Company	
	11	Investment Risk Interrogatories	1	1	1	4/1	NAIC	
	12	Life Supplement	1	1	1	3/1	NAIC	
	13	Long-term Care Experience Reporting Forms	1	1	xxx	4/1	NAIC	
	14	Management's Discussion & Analysis	1	1	1	4/1	Company	U, See Line 107
	15	Medicare Supplement Insurance Experience Exhibit	1	1	xxx	3/1	NAIC	
	16	Property/Casualty Supplement	1	1	1	3/1	NAIC	
	17	Risk-Based Capital Report	1	1	1	3/1	NAIC	
	18	Supplemental Compensation Exhibit	1	N/A	1	3/1	NAIC	R
III. ELECTRONIC FILING REQUIREMENTS								
	30	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	O
	31	March .PDF Filing	xxx	1	xxx	3/1	NAIC	O
	32	Risk-Based Capital Electronic Filing	xxx	0	N/A	3/1	NAIC	O
	33	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	O
	34	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	O
	35	June .PDF Filing	xxx	1	xxx	6/1	NAIC	O
	36	Quarterly Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	O
	37	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	O
IV. AUDITED FINANCIAL STATEMENTS								
	51	Accountants Letter of Qualifications	1	N/A	1	6/1	Company	
	52	Audited Financial Statements	2	1	2	6/1	Company	T
	53	Audited Financial Statements Exemption Affidavit	1	N/A	1	Prior to audit	Company	
	54	Independent CPA	1	N/A	1	Prior to audit	Company	S
	55	Notification of Adverse Financial Condition	1	N/A	1	6/1	Company	
	56	Report of Significant Deficiencies in Internal Controls	1	N/A	1	6/1	Company	
	57	Request for Exemption to File	1	N/A	1	3/1	Company	
V. STATE REQUIRED FILINGS								
	101	Filings Checklist (with column 1 completed)	1	1	1	With filing	State	
	102	Compliance Resolution Fund Assessment	1	0	0	7/1	State	
	103	Signed Jurat	2	1	2	With financial statement filing	NAIC	L
	104	Computation of Net Worth	1	0	1	3/1	State	
	105	Grievance Procedures, number of grievances handled, causes underlying those grievances, and disposition of grievances	1	0	1	3/1	Company	
	106	Quarterly Net Solvency Report	1	0	1	2/14, 5/16, 8/15, 11/14	State	H
	107	Quarterly Management Discussion & Analysis	1	0	1	5/15, 8/15, 11/15	Company	N, U
	108	Amendment to Charter, Articles of Incorporation, Constitution and Bylaws	1	0	1	Within 60 days of adoption	Company	
	109	Amendment to Financial Statement Filings	2	0	2	Within 10 days of amendment	NAIC	1, L, N
		Amendment to All Other Filings	1	0	1		Various	
VI. FILINGS FOR HMO INSURERS ONLY								
	110	List of Providers	1	0	1	3/1	Company	
	111	Renewal of Certificate of Authority	1	0	1	8/16	State	P

*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.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
A	Required Filings Contact Person:	<p>Compliance Resolution Fund Assessment (<u>Line #102</u>) Gordon Nishiki: (808) 586-0985 E-mail: gnishiki@dcca.hawaii.gov</p> <p>Renewal of Certificate of Authority (<u>Line #111</u>) [HMO Insurers ONLY] Health Branch: (808) 586-2804 E-mail: inshealth@dcca.hawaii.gov</p> <p>Annual Statement and all other filings: Daniel Cheung: (808) 587-6735 Fax: (808) 587-5379 E-mail: dcheung@dcca.hawaii.gov</p>
B	Mailing Address: For Postal Delivery For Hand Delivery	<p>Health Branch, Insurance Division Department of Commerce & Consumer Affairs P. O. Box 3614 Honolulu, HI 96811-3614</p> <p>Health Branch, Insurance Division Department of Commerce & Consumer Affairs 335 Merchant Street, 2nd Floor Honolulu, HI 96813</p>
C	Mailing Address for Filing Fees:	Not applicable
D	Mailing Address for Premium Tax Payments:	Not applicable
E	Delivery Instructions:	For filings to be considered as delivered on time, the Insurance Division must <u>receive</u> the filing on or before the indicated due date. If the due date falls on a weekend or a State holiday, then the deadline is extended to the next business day.
F	Late Filings:	Failure or refusal to submit the filings on time are punishable by law including fines, suspension or revocation of the Certificate of Authority.
G	Original Signatures:	Original signatures are required on all filings that require signatures, including third party attestations.
H	Signature/Notarization/Certification:	The Annual and Quarterly Statement Jurat pages, and the Quarterly Net Solvency Report, shall each bear notarized signatures of at least two of the reporting entity's principal officers.
I	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, same should be followed for any amendment.
J	Exceptions from normal filings:	

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
K	Bar Codes (State or NAIC):	Not applicable for Hawaii filings
L	Signed Jurat:	A signed Jurat page in compliance with notes G and H must accompany each and every filing of the annual statement, quarterly financial statement, and amendment(s) thereto.
M	NONE Filings:	See <i>NAIC Annual Statement Instructions</i> .
N	Filings new, discontinued or modified materially since last year:	<p>New filing: Quarterly <i>Management Discussion & Analysis</i> to accompany quarterly financial statement filing on 5/15, 8/15, and 11/15. Please see line #107 and note U.</p> <p>Modified filing: Amended filings must be completed within ten days of their amendment. Please see note I.</p> <p>Discontinued filing: SVO Compliance Certification (This filing is now addressed in the General Interrogatories – Part 1)</p>
O	Electronic Filing:	Electronic filing with the NAIC includes filing via the Internet or filing via diskette. Please review <i>General Instructions for Companies to Use Checklist</i> .
P	Certificate of Authority: (HMO Insurers ONLY)	The Insurance Division will notify HMO insurers of the license renewal before August 16 each year.
Q	Checks/Payments:	Checks should be made payable to “ <i>Department of Commerce and Consumer Affairs</i> .” A service charge of \$15 will be assessed for each dishonored check.
R	Supplemental Compensation Exhibit	If confidentiality is desired, please submit this exhibit under separate cover from other filings with a request for confidentiality.
S	Notification of Auditor(s)	Insurer must notify the Insurance Commissioner of its selection of auditor before the commencement of its audit. The inclusion in the notification of a statement of qualification for each and every member of the audit team, evidencing the auditors’ knowledge and experience in statutory accounting principles and the health insurance industry, will facilitate approval.
T	Audited Financial Statements	Originals must be submitted for filing. Audit must be prepared in accordance with the <i>NAIC Annual Statement Instructions - Health</i> and procedures prescribed by the <i>NAIC Accounting Practices and Procedures Manual</i> .
U	Management’s Discussion & Analysis (MD&A)	MD&A must be prepared in accordance with the <i>NAIC Quarterly and Annual Statement Instructions - Health</i> . A quarterly MD&A compares YTD results for the current year with the corresponding period of the preceding year.
V	Websites for additional information:	www.hawaii.gov/dcca/ins and www.naic.org/financial_statement_filing/state_instructions.htm

**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 must use the checklist to submit to a state. Companies should copy the checklist and place an "x" in this column when mailing information to the state and NAIC.

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 Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly data.

The **Quarterly .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 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 have chosen 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 (generally on the state web site) or will mail the forms 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.