

STATE OF HAWAII
INSURANCE DIVISION

2018 ANNUAL FILING REQUIREMENTS
(Due in 2019)

For All Licensed HEALTH--MBS & HMO Entities

(Mutual Benefit Societies & Health Maintenance Organizations listed below ONLY)

1.	AlohaCare	HMO
2.	CHA HMO, Inc.	HMO
3.	Hawaii Management Alliance Association	MBS
4.	Hawaii Medical Service Association	MBS
5.	Humana Wisconsin Organization Insurance Corp	HMO
6.	Kaiser Foundation Health Plan, Inc. Hawaii Region	HMO
7.	Mutual Benefit Association of Hawaii	MBS
8.	University Health Alliance	MBS
9.	Voluntary Employees' Benefit Association of Hawaii	MBS

The requirements checklist is *available online only*, which can be read and downloaded from the following website:

<http://cca.hawaii.gov/ins/insurers/annual-filing-instructions-and-tax-forms/>

IMPORTANT NOTE; PLEASE READ!

If your company is a licensed Property & Casualty Insurer, a licensed Life/Accident & Health Insurer, a licensed Title Insurer, or a licensed Fraternal Benefit Insurer

AND

the company is filing a HEALTH BLANK,

DO NOT use the attached Health Entity Checklist.

Please use the checklist for your respective license.

If you have any questions on which checklist to use, please contact Gale Miyazaki at (808) 587-6741.

HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS LICENSED IN HAWAII)

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2019

(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 (A-K apply to all filings)
			Domestic		Foreign			
			State	NAIC	State			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2" x 14")	2	EO	2	3/1	NAIC	G, H, L
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO	2	3/1	NAIC	
	2	Quarterly Financial Statements (8 1/2" x 14") – Include the Printed Investment Schedule detail (Pages QE01-QE13)	2	EO	2	5/15, 8/15, 11/15	NAIC	G, H, L
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	2	EO	2	4/1	NAIC	
	12	Actuarial Opinion	2	EO	2	3/1	Company	G
	13	Life Supplemental Data due March 1	2	EO	2	3/1	NAIC	
	14	Life Supplemental Data due April 1	2	EO	2	4/1	NAIC	
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	2	EO	2	3/1	Company	
	16	Life Supp Statement on par/non-par policies – Exh 5, Int. 1&2	2	EO	2	3/1	Company	
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	2	EO	xxx	4/1	NAIC	N
	18	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	2	EO	xxx	4/1	NAIC	N
	19	Long-Term Care Experience Reporting Forms	2	EO	2	4/1	NAIC	
	20	Management Discussion & Analysis	2	EO	2	4/1	Company	U
	21	Medicare Part D Coverage Supplement	2	EO	2	3/1, 5/15, 8/15, 11/15	NAIC	
	22	Medicare Supplement Insurance Experience Exhibit	2	EO	2	3/1	NAIC	
	23	Risk-Based Capital Report	2	EO	2	3/1	NAIC	G
	24	Schedule SIS	2	N/A	2	3/1	NAIC	
	25	Supplemental Compensation Exhibit	2	N/A	2	3/1	NAIC	R
	26	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	2	EO	2	4/1	NAIC	
	27	Supplemental Health Care Exhibit's Allocation Report	2	EO	2	4/1	NAIC	
	28	Supplemental Investment Risk Interrogatories	2	EO	2	4/1	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing	N/A	EO	N/A	3/1	NAIC	PLEASE REFER TO NOTE O
	62	March .PDF Filing	N/A	EO	N/A	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	N/A	EO	N/A	3/1	NAIC	
	64	Risk-based Capital .PDF Filing	N/A	EO	N/A	3/1	NAIC	
	65	Supplemental Electronic Filing	N/A	EO	N/A	4/1	NAIC	
	66	Supplemental PDF Filing	N/A	EO	N/A	4/1	NAIC	
	67	Quarterly Statement Electronic Filing	N/A	EO	N/A	5/15, 8/15, 11/15	NAIC	
	68	Quarterly .PDF Filing	N/A	EO	N/A	5/15, 8/15, 11/15	NAIC	
	69	June .PDF Filing	N/A	EO	N/A	6/1	NAIC	
IV. AUDIT/INTERNAL CONTROL RELATED REPORTS								
	81	Accountants Letter of Qualifications	2	EO	2	6/1	Company	G
	82	Audited Financial Reports	2	EO	2	6/1	Company	G, T
	83	Audited Financial Reports Exemption Affidavit	1	N/A	1	3/1	Company	If applicable, Notes G & J
	84	Communication of Internal Control Related Matters Noted in Audit	2	EO	2	8/1	Company	G, X
	85	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	1	30 days prior to audit	Company	S
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	2	8/1	Company	G
	87	Notification of Adverse Financial Condition	1	N/A	1	6/1	Company	G
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	1	3/1	Company	

HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS LICENSED IN HAWAII)

COMPANY NAME: _____ **NAIC Company Code:** _____

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: **HAWAII** **Filings Made During the Year 2019**

(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 (A-K apply to all filings)
			Domestic		Foreign			
			State	NAIC	State			
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS (continued)						
	89	Relief from the one-year cooling off period for independent CPA	1	EO	1	3/1	Company	
	90	Relief from the Requirements for Audit Committees	1	EO	1	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	1	3/1	Company	If applicable, Notes G & J
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure ***	N/A	N/A	N/A	N/A	Company	Not required at this time.
	102	Filings Checklist (with Column I completed)	1	0	1	N/A With filing	State	
	103	Form B-Holding Company Registration Statement	0	0	0	N/A	Company	
	104	Form F-Enterprise Risk Report****	0	0	0	N/A	Company	
	105	ORSA*****	2	0	0	10/15	Company	
	106	Premium Tax	N/A		N/A		State	
	107	State Filing Fees	xxx	0	xxx	xxx	State	C
	108	Signed Jurat	2	0	2	With Quarterly and Annual Statement filings and amendments	NAIC	G, H, L
	109	Compliance Resolution Fund Assessment	1	0	1	Due 60 days after demand	State	A
	110	Computation of Net Worth	2	0	2	3/15	State	W
	111	Grievance Procedures, number of grievances handled, causes underlying those grievances, and disposition of grievances	1	0	1	3/1	Company	
	112	Quarterly Net Solvency Report	2	0	2	2/14, 5/15, 8/14, 11/14	State	G, H, W
	113	Quarterly Management Discussion & Analysis	2	0	2	5/15, 8/15, 11/15	Company	U
	114	Amendment to Charter, Articles of Incorporation, Constitution and Bylaws	1	0	1	Within 30 days of adoption	Company	
	115	Amendment to Financial Statement	2	0	2	Within 10 days of amendment	NAIC	G, H, I, L
	116	Amendment to Quarterly Net Solvency Report	2	0	2	With amended quarterly or annual statement filing	State	G, H
	117	Amendment to Risk Based Capital Report	2	0	2	With amended annual statement filing	NAIC	G
	118	Management Letter from Independent CPA Auditor	2	0	2	8/1	Company	G
	119	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	1	0	0	When Applicable	NAIC	Y
	120	Hawaii Investments – Form 322 This is a REQUIRED filing for all licensed insurers. If the Company does not have any investments in Hawaii, file the form as a NONE.	1	0	1	3/1	State	W
	121	Certificate of Authority Extension Fee	1	0	1	8/16	State	P
	122	Long-Term Care Insurance - Claims Denial Reporting Form (Due 6/30) (Qualified Plans Only)	1	0	1	6/30	State	A, V
	123	Long-Term Care Insurance - Replacement and Lapse Reporting Form (Due 6/30)	1	0	1	6/30	State	A, V
	124	Long-Term Care Insurance – Rescission Reporting Form for Long-Term Care Policies (Due 3/1)	1	0	1	3/1	State	A, V

HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS LICENSED IN HAWAII)

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			Domestic		Foreign			
			State	NAIC	State			
V. STATE REQUIRED FILINGS (continued)								
	125	Long-Term Care Insurance – Suitability Report	1	0	1	Company Determination	State	A, V
	126	Medicare Supplement Insurance – Multiple Policies Report	1	0	1	3/1	State	A, Z
	127	Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form, Exhibit D Appendix A	1	0	1	5/31	State	A, Z
VI. FILINGS FOR HMO INSURERS ONLY								
	128	List of Providers	1	0	1	3/1	Company	

Please note that this filing checklist applies only to Mutual Benefit Societies and Health Maintenance Organizations licensed in Hawaii under Hawaii Revised Statutes Chapters 432 and 432D, respectively.

* N/A = filing not required. EO = electronic only filing.

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile 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. EO (electronic only filing).

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

***For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.

****For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm

*****For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm

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

A	Required Filings Contact Person:	<p>Compliance Resolution Fund Assessment (<u>Line #109</u>) Jerry Bump: (808) 587-7581 E-Mail: jbump@dcca.hawaii.gov</p> <p>Certificate of Authority Extension Fee (<u>Line #121</u>) Certification & Agency Exam Unit: (808) 586-3870 E-Mail: flo@dcca.hawaii.gov</p> <p>Long-Term Care Reporting Forms (<u>Lines #122-125</u>) Market Conduct: (808) 586-2790 E-Mail: insurance@dcca.hawaii.gov</p> <p>Medicare Supplement Insurance – Multiple Policies Report (<u>Line #126</u>) Market Conduct: (808) 586-2790 E-Mail: insurance@dcca.hawaii.gov</p> <p>Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form (<u>Line #127</u>) Rate & Policy Branch: (808) 586-2809 E-Mail: insrpal.AH@dcca.hawaii.gov</p> <p>Annual Statement and all other filings John Pang: (808) 586-7379 E-Mail: jpang@dcca.hawaii.gov</p>
B	Mailing Address:	<p>State of Hawaii, DCCA, Insurance Division ATTN: JOHN PANG P. O. Box 3614 Honolulu, HI 96811-3614</p> <p>State of Hawaii, DCCA, Insurance Division ATTN: JOHN PANG 335 Merchant Street, Room 213 Honolulu, HI 96813</p>
C	Mailing Address for Filing Fees:	Not applicable
D	Mailing Address for Premium Tax Payments:	Not applicable
E	Delivery Instructions:	All filings must be <u>received</u> at one of the addresses in Note B no later than 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 to submit the filings on time are punishable by law including fines of up to \$500 per day, suspension or revocation of the Certificate of Authority.
G	Original Signatures:	Original signatures 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.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
I	Amended Filings:	Health entity must amend Annual Statement (<u>Line #1</u>) to match the audited financial statements, and shall amend Quarterly Financial Statement (<u>Line #2</u>) for changes that equal or exceed 5% of Net Admitted Assets, or 5% of Capital and Surplus, in the original filing. 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:	Companies shall apply, in writing, for exemption to a filing in Section IV in accordance with the requirements pursuant to Hawaii Administrative Rules §16-185-116.
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><u>NEW FILINGS:</u></p> <p>#17 – Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit #18 – Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form</p> <p><u>Discontinued Filings</u> Certificate of Compliance Certificate of Deposit</p>
O	Electronic Filing:	<p><u>Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site, which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Please review <i>General Instructions for Companies to Use Checklist</i>.</u></p> <p><u>N/A for electronic filing with Hawaii.</u></p>
P	Certificate of Authority Extension Fee: (continued on next page)	<p>Certificate of Authority Extension Fee is due August 16. An email notice with instructions will be sent no later than June for the August 16 extension date. Information will also be available online (Line # 121).</p> <p>http://cca.hawaii.gov/ins/insurers/insurance_company_license/</p> <p>The Hawaii Insurance Division has contracted with OPTins for insurers to E-Pay Annual Service/License extension fees. Please check our website at http://cca.hawaii.gov/ins for additional information and updates.</p> <p>QUESTIONS – CONTACT THE CERTIFICATION & AGENCY EXAM UNIT AT (808) 586-3870. E-Mail: flo@dcca.hawaii.gov</p>

Q	Checks/Payments:	<p><u>When payments need to be made manually, checks should be made payable to:</u></p> <p style="text-align: center;">“DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII”</p> <p style="text-align: center;">or</p> <p style="text-align: center;">“DCCA, STATE OF HAWAII”</p> <p>unless otherwise noted on the form. A service charge of \$25 will be assessed for each dishonored check. Your cancelled check is your receipt; an official receipt will be issued only upon written request. Please provide a self-addressed, stamped envelope for receipt.</p>
R	Supplemental Compensation Exhibit:	<p>Health entity may submit this exhibit separately from other filings (<u>Line # 25</u>).</p>
S	Notification of Auditor(s):	<p>Health entity must notify the Insurance Commissioner of its selection of auditor (<u>Line #85</u>) <u>no later than 30 days</u> before the commencement of the annual 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.</p> <p>Also, a letter stating that the independent CPA is aware of the provisions of the insurance statutes and rules that relate to accounting and financial matters of this State in accordance with whose regulation the audited financial report is made and affirming that the independent CPA will express an opinion on the financial statements in terms of their conformity to the statutory accounting practices prescribed or otherwise permitted by this State’s Insurance Division, specifying such exceptions the independent CPA may believe appropriate. (See Line #85)</p>
T	Audited Financial Statements:	<p>Originals are required for filing.</p>
U	Management’s Discussion & Analysis (MD&A):	<p>Annual MD&A (<u>Line # 20</u>) must be prepared in accordance with the NAIC <i>Annual Statement Instructions - Health</i>.</p> <p>Quarterly MD&A (<u>Line # 113</u>) shall follow guidelines for annual MD&A in the NAIC <i>Annual Statement Instructions – Health</i>, but on a quarterly basis. It shall also disclose significant events and analyze operation for the immediate past quarter, and compare both quarterly and YTD operating results for the quarter with those of the corresponding period of the preceding year.</p>

V	Long-Term Care Insurance Reporting Forms:	<p>Line #122 – Claims Denial Reporting Form pursuant to §431:10H-222(f). Line #123 – Replacement and Lapse Reporting Form pursuant to §431:10H-222(b). Line #124 – Rescission Reporting Form for Long-Term Care Policies pursuant to §431:10H-218(f). Line #125 – Long-Term Care Insurance – Suitability Report pursuant to §431:10H-213(i).</p> <p>The Long-Term Care Insurance Reporting Forms are available on our website: http://cca.hawaii.gov/ins/insurers/</p> <p>All 4 forms are required from all insurers that write or have inforce LTC policies.</p> <p>QUESTIONS – Contact Market Conduct at (808) 586-2790 or via E-Mail at insurance@dcca.hawaii.gov</p>
W	State Required Filings:	Forms will be e-mailed to insurers by the end of this year for next year’s filings.
X	Communication of Internal Control Related Matters Noted in Audit:	<u>Line #84</u> – HAR Section 16-185-110 requires this written communication whether or not material weaknesses were noted by the auditor within 60 days of filing the audited financial report.
Y	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	<p><u>DOMESTIC INSURERS:</u> Biographical Affidavits and Notifications are required for changes in officers and directors.</p> <p>Form may be obtained from the NAIC website (form #11): http://www.naic.org/industry_ucaa.htm</p> <p>QUESTIONS – CONTACT THE ACCREDITATION UNIT AT (808) 586-7379. E-Mail: ipang@dcca.hawaii.gov</p> <p><u>FOREIGN/ALIEN INSURERS:</u> N/A for foreign/alien insurers</p>
Z	Medicare Supplement Reports:	<p>Line # 126 – Medicare Supplement Insurance – Multiple Policies Report pursuant to HAR §16-12-12.6. Line # 127 – Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form pursuant to HAR §16-12-7(b)(1).</p> <p>The Medicare Supplement Report Forms are available on our website: http://cca.hawaii.gov/ins/har/. Please file forms through SERFF.</p> <p>QUESTIONS:</p> <p>(Line #126) Contact Market Conduct at (808) 586-2790 or via E-Mail at insurance@dcca.hawaii.gov</p> <p>(Line #127) Contact the Rate & Policy Branch at (808) 586-2809 or via E-Mail at insrpal.AH@dcca.hawaii.gov</p>
AA	Website:	<p>Please visit the following website for additional information: http://cca.hawaii.gov/ins/</p>

STATE OF HAWAII
Health Entities - 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 not be sending their own checklist this year.

Electronic Filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site, which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copies with the NAIC.

Column (1) (Checklist)

Companies must use the checklist to submit filings to the State of Hawaii Insurance Division. 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 **Risk-Based Capital .PDF Filing** is the .pdf file for 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 and Accountants Letter of Qualifications.

Column (4) (Number of Copies)

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

Column (5) (Due Date)

Indicates the date on which the filing must reach the State of Hawaii Insurance Division.

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," Hawaii will provide the forms with the filing instructions (generally by e-mail). 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.

Phone inquiries should be directed to the proper contact person (SEE NOTE A).