



# B U L L E T I N

December 30, 2015

Bulletin No. 18-2015

To: NISS Member Companies

Re: SDMS Financial Reconciliation (FR) Call – Electronic Record Layout Option

All insurers writing private passenger automobile insurance in Connecticut, New York or Rhode Island are subject to the provisions of the Statistical Data Monitoring System (SDMS). Only companies subject to SDMS are required to submit the separate NISS Financial Reconciliation (FR) Call.

We are pleased to announce the addition of a new electronic record layout option that these companies may utilize when submitting the Financial Reconciliation (FR) Call to NISS.

Beginning with the 2016 NISS FR Call, companies will have the option to submit their FR data as an electronic file of data records, instead of completing multiple forms for each state. We believe the addition of this electronic record layout will make reporting easier for our companies subject to SDMS.

We are attaching the updated 2016 Financial Reconciliation Call, which includes the new reporting instructions and data record layouts, for your reference.

Please let us know if you have any questions or need any additional information.

Very truly yours,

A handwritten signature in black ink that reads "Theresa A. Szwast". The signature is written in a cursive style with a prominent initial "T".

Theresa A. Szwast  
President & CEO

Attachment

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL**

### **SECTION I**

#### **GENERAL INSTRUCTIONS**

#### **ALL STATES**

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL GENERAL INSTRUCTIONS ALL STATES**

*Applicable Only to Companies Filing the SDMS Call\**

Companies which are subject to the requirements of the Statistical Data Monitoring System should submit to National Independent Statistical Service (NISS) the experience indicated in this Call for **all states** for which private passenger automobile experience is being filed with a statistical agent. This Call enables companies to meet the Financial Reconciliation requirements set forth in Volume I, Chapter 6 of the SDMS Manuals.

You may either report this Call by using the four forms listed below or you may submit it as a data file(s) using the records layouts included.

### **Form 2016FR-F-L:**

Reconciliation of Written Premium and Paid Losses – Automobile Liability and No-Fault

### **Form 2016FR-F-PD:**

Reconciliation of Written Premium and Paid Losses – Automobile Physical Damage

### **Form 2016FR-F-ULL:**

Reconciliation of Unpaid Losses – Automobile Liability and No-Fault

### **Form 2016FR-F-ULPD:**

Reconciliation of Unpaid Losses – Automobile Physical Damage

\* All insurers writing private passenger automobile insurance in Connecticut, New York, or Rhode Island are subject to the provisions of SDMS unless a waiver has been granted.

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL**

### **SECTION II**

#### **REPORTING INSTRUCTIONS AND RECORD LAYOUTS**

**ALL STATES**

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES**

*Applicable Only to Companies Filing the SDMS Call*

### **Data to be Reported (2015 Calendar Year)** **Written Premium and Paid Losses**

The following instructions are to be followed when completing Form 2016FR-F-L and Form 2016FR-F-PD of the NISS Call for Financial Reconciliation.

#### **Line Item 1**

Enter the dollar value of direct premium written as reported in Column 1 and paid losses as reported in Column 5 of Statutory Page 14. While there may be some state exceptions, normally totals for Statutory Page 14 Lines 19.1 and 19.2 should be entered for the liability reconciliation, and the value on Line 21.1 should be entered for the physical damage reconciliation.

#### **Line Item 2**

Enter Private Passenger Auto Voluntary and Assigned Risk written premium and paid losses reported to NISS for the year equivalent to the Statutory Page 14 reporting interval.

#### **Line Item 3**

Enter the dollar value of Private Passenger Auto written premium and paid losses which are recorded as any other line of business on Statutory Page 14 (normally on Statement Lines 19.3, 19.4, and 21.2), but are included in Line Item 2 of the reconciliation form. (To effect a reconciliation, the dollar value of the written premium and paid losses must be subtracted from Line Item 2, and therefore should be entered as a negative [bracketed] number.)

#### **Line Item 4**

Enter the dollar value of written premium and paid losses which are recorded as Private Passenger Auto premium (normally on Statutory Page 14 Lines 19.1 or 19.2 for liability, and Line 21.1 for physical damage), but were not reported to NISS as Private Passenger Auto.

#### **Line Item 5**

Enter the dollar value of Private Passenger Auto written premium and paid losses that were assumed from pools or JUA's and not included in the company's submission to NISS.

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES**

*Applicable Only to Companies Filing the SDMS Call*

### **Data to be Reported (2015 Calendar Year) Written Premium and Paid Losses (Continued)**

#### **Line Item 6**

Enter the dollar value of Private Passenger Auto written premium and paid losses which relate to special programs for which the company has regulatory approval not to report statistical data.

#### **Line Item 7**

Enter the dollar value of Private Passenger Auto written premium and paid losses which have timing differences between Statutory Page 14 and what was reported to NISS as of December 31.

#### **Line Item 8**

Enter the dollar value of Private Passenger Auto written premium and paid losses which are included in Item 1 above but reported to another statistical agent.

#### **Line Item 9**

Enter the dollar value of any other reconciling items in 9a, 9b, and 9c (e.g., membership fees, rounding differences, and unreported accident years). Use the reconciliation codes found in Appendix A to explain the differences of each item. Enter the sum of 9a, 9b, and 9c in Line Item 9.

#### **Line Item 10**

Enter the sum of Line Items 2 through 9.

#### **Line Item 11**

The difference between Line Items 1 and 10 should be equal to zero. If it is not equal to zero, determine the cause of the difference and redo the reconciliation.

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES**

*Applicable Only to Companies Filing the SDMS Call*

### **Data to be Reported (2015 Calendar Year)**

#### **Unpaid Losses**

The following instructions are to be followed when completing Form 2016FR-F-ULL and Form 2016FR-F-ULPD of the NISS Call for Financial Reconciliation.

#### **Line Item 1**

Enter the dollar value of direct losses unpaid from Column 7 of Statutory Page 14 of the Annual Statement. For Private Passenger Liability, combine Lines 19.1 and 19.2 (Form 2016FR-F-ULL); for Private Passenger Physical Damage, use Line 21.1 (Form 2016FR-ULPD).

#### **Line Item 2**

Enter the dollar value of unpaid losses for claims which have been reported to NISS valued as of December 31, or which would have been reported to NISS as of December 31 had the NISS Call required reporting unpaid losses for a December 31 valuation date.

#### **Line Item 3**

Enter the dollar value of unpaid losses which are recorded for any line of business on Statutory Page 14 other than those included in Item 1 but are included in Item 2 of this reconciliation. (To effect a reconciliation, the dollar value of these unpaid losses must be subtracted from Item 2 and, therefore, should be entered as a negative [bracketed] number. If the amount included in Item 2 is negative, it should be reported as a positive here to effect this reconciliation.)

#### **Line Item 4**

Enter the dollar value of unpaid losses which are included in Item 1 and recorded on Statutory Page 14 but which were not reported to NISS as private passenger automobile.

#### **Line Item 5**

Enter the dollar value of unpaid losses that were assumed from pools or JUA's and not included in the company's submission to NISS.

#### **Line Item 6**

Enter the dollar value of unpaid losses that relate to special programs for which the company has regulatory approval not to report statistical data.

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES**

*Applicable Only to Companies Filing the SDMS Call*

### **Data to be Reported (2015 Calendar Year) Unpaid Losses (Continued)**

#### **Line Item 7**

Enter the dollar value of timing difference, if any, between the unpaid losses reported on Statutory Page 14 (Item 1) and those reported to NISS (Item 2). Any factor which would cause timing difference between Statutory Page 14 and statistical data in reserves reported as of December 31 should be considered.

#### **Line Item 8**

Enter the dollar value of direct unpaid losses which are included in Item 1 above but reported to another statistical agent.

#### **Line Item 9**

Enter the dollar value of any other reconciling items in 9a, 9b, and 9c (e.g., membership fees, rounding differences, and unreported accident years). Use the reconciliation codes found in Appendix A to explain the differences of each item. Enter the sum of 9a, 9b, and 9c in Line Item 9.

#### **Line Item 10**

Enter the sum of Line Items 2 through 9 (should equal Item 1).

#### **Line Item 11**

Enter the dollar value of unpaid Private Passenger Liability and No-Fault Losses reported to NISS as of March 31.

#### **Line Item 12**

Enter the dollar value of unpaid Private Passenger Liability and No-Fault Losses reported in Item 10, excluding those with accident dates after the Statutory Page 14 date.



# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES**

### **Instructions for Reporting Data Submissions**

There are two format options for submitting data to NISS: Fixed Record Length (.txt format) or Comma Delimited (.csv format). Instructions for reporting in these formats follow below and apply to both data submissions and electronic transmittal (state and summary) records.

### **Submitting Fixed Record Length Files (.txt format):**

All coding generated must be ASCII fixed record length. Each record must be the exact image of the record(s) described in the record layout. Records within the file may be in any order.

In the record layout, there is a column titled Field Type (Size) that distinguishes the text fields from the numeric fields and displays the size for each field.

Report whole dollars only. Rounding, when required, is accomplished by adding an absolute \$0.50 to the absolute value of the field and then dropping the cents. For example, a negative \$7.51 would round to a negative \$8.00 and a negative \$7.49 would round to a negative \$7.00. No alphanumeric characters should be reported except where asked for in a Call.

The numeric fields must be right justified with leading zeroes. These fields are signed numeric fields with a signed numeric digit in the last position. For a detailed explanation of signed numeric digits, please refer to NISS Bulletin No. 03-2016.

### **Submitting Comma Delimited Files (.csv format):**

With this option, commas are the delimiter. Do not type in the literal commas in any field. If you do, the commas will save as characters and will import as such. For example, a value of -1,234 should be submitted as: -1234.

In the record layout, there is a column titled Field Type (Size) that distinguishes the text fields from the numeric fields and displays the size for each field.

The text fields must contain all of the positions listed under the Field Type (Size) column. For example, Territory Code 005 should be reported as 005 instead of 5.

Report whole dollars only. Rounding, when required, is accomplished by adding an absolute \$0.50 to the absolute value of the field and then dropping the cents. For example, a negative \$7.51 would round to a negative \$8.00 and a negative \$7.49 would round to a negative \$7.00.

Since the numeric field sizes are variable, leading zeros and spaces should be omitted. Negative numbers must be submitted as a dash before the number (without a space between the negative and number). For example, a negative one hundred dollar premium should be submitted as: -100.

For fields not applicable, report blank. For blank fields, report blank. The following is an example of how a blank field should be reported when preceded by and followed by applicable fields: ...001,,999...

File names must end with the .csv extension to distinguish it as a comma delimited file. Also, records within the file may be in any order.

# NATIONAL INDEPENDENT STATISTICAL SERVICE

## 2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES

### Data Record Layout – Written Premiums

<u>Field</u>	<u>Field Name</u>	<u>Description</u>	<u>Field Type (Size)</u>
1-3	Company Number	Assigned by NISS.	Text (3)
4-5	State Code	State Code for which experience is being reported.	Text (2)
6	Line Code	For Financial Reconciliation Experience use code “R”.	Text (1)
7-8	Call Year	Use last two digits of Call Year reported.	Text (2)
9-10	Calendar/Accident Year	Use last two digits of Calendar Year reported.	Text (2)
11-13	Annual Statement Line of Business	19.1 for No-Fault, 19.2 for Liability, 21.1 for Physical Damage.	Text (3)
14	Record Type	For Written Premiums use “1”.	Text (1)
15-18	Blank		
19-30	Item 1	Written Premiums per Statutory Page 14 (Column 1).	Numeric: Fixed Length (12) CSV (variable)
31-42	Item 2	Written Premiums reported to NISS (as of December 31).	Numeric: Fixed Length (12) CSV (variable)
43-54	Item 3	Written Premiums included in Item 2 but recorded as any other Line of Business on Statutory Page 14 (e.g. Commercial Auto).	Numeric: Fixed Length (12) CSV (variable)
55-66	Item 4	Written Premiums included in Item 1 but reported to NISS in another Line of Business.	Numeric: Fixed Length (12) CSV (variable)
67-78	Item 5	Written Premiums included in Item 1 which were assumed from pools or JUA’s not included in the submission to NISS.	Numeric: Fixed Length (12) CSV (variable)

# NATIONAL INDEPENDENT STATISTICAL SERVICE

## 2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES

### Data Record Layout – Written Premiums (Continued)

<u>Field</u>	<u>Field Name</u>	<u>Description</u>	<u>Field Type (Size)</u>
79-90	Item 6	Written Premiums for independent programs not reported to any statistical agent.	Numeric: Fixed Length (12) CSV (variable)
91-102	Item 7	Timing differences between Written Premiums per Statutory Page 14 and Written Premiums reported to NISS as of December 31.	Numeric: Fixed Length (12) CSV (variable)
103-114	Item 8	Written Premiums included in Item 1 above but reported to another statistical agent.	Numeric: Fixed Length (12) CSV (variable)
115-126	Item 9a	Other Reconciling Item Amount - Use Reconciliation Code 9a below to explain the differences.	Numeric: Fixed Length (12) CSV (variable)
127-138	Item 9b	Other Reconciling Item Amount - Use Reconciliation Code 9b below to explain the differences.	Numeric: Fixed Length (12) CSV (variable)
139-150	Item 9c	Other Reconciling Item Amount - Use Reconciliation Code 9c below to explain the differences.	Numeric: Fixed Length (12) CSV (variable)
151-152	Reconciliation Code 9a	Code must be filled in if amount reported in Item 9a. See Appendix A for codes.	Text (2)
153-154	Reconciliation Code 9b	Code must be filled in if amount reported in Item 9b. See Appendix A for codes.	Text (2)
155-156	Reconciliation Code 9c	Code must be filled in if amount reported in Item 9c. See Appendix A for codes.	Text (2)
157-180	Blank		

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES**

### **Data Record Layout – Paid Losses**

<b><u>Field</u></b>	<b><u>Field Name</u></b>	<b><u>Description</u></b>	<b><u>Field Type (Size)</u></b>
1-3	Company Number	Assigned by NISS.	Text (3)
4-5	State Code	State Code for which experience is being reported.	Text (2)
6	Line Code	For Financial Reconciliation Experience use code “R”.	Text (1)
7-8	Call Year	Use last two digits of Call Year reported.	Text (2)
9-10	Calendar/Accident Year	Use last two digits of Accident Year (Losses and Claims) reported.	Text (2)
11-13	Annual Statement Line of Business	19.1 for No-Fault, 19.2 for Liability, 21.1 for Physical Damage.	Text (3)
14	Record Type	For Paid Losses use “2”.	Text (1)
15-18	Blank		
19-30	Item 1	Paid Losses per Statutory Page 14 (Column 5).	Numeric: Fixed Length (12) CSV (variable)
31-42	Item 2	Paid Losses reported to NISS (as of December 31).	Numeric: Fixed Length (12) CSV (variable)
43-54	Item 3	Paid Losses included in Item 2 but recorded as any other Line of Business on Statutory Page 14 (e.g. Commercial Auto).	Numeric: Fixed Length (12) CSV (variable)
55-66	Item 4	Paid Losses included in Item 1 but reported to NISS in another Line of Business.	Numeric: Fixed Length (12) CSV (variable)
67-78	Item 5	Paid Losses included in Item 1 which were assumed from pools or JUA’s not included in the submission to NISS.	Numeric: Fixed Length (12) CSV (variable)

# NATIONAL INDEPENDENT STATISTICAL SERVICE

## 2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES

### Data Record Layout – Paid Losses (Continued)

<u>Field</u>	<u>Field Name</u>	<u>Description</u>	<u>Field Type (Size)</u>
79-90	Item 6	Paid Losses for independent programs not reported to any statistical agent.	Numeric: Fixed Length (12) CSV (variable)
91-102	Item 7	Timing differences between Paid Losses per Statutory Page 14 and Paid Losses reported to NISS as of December 31.	Numeric: Fixed Length (12) CSV (variable)
103-114	Item 8	Paid Losses included in Item 1 above but reported to another statistical agent.	Numeric: Fixed Length (12) CSV (variable)
115-126	Item 9a	Other Reconciling Item Amount - Use Reconciliation Code 9a below to explain the differences.	Numeric: Fixed Length (12) CSV (variable)
127-138	Item 9b	Other Reconciling Item Amount - Use Reconciliation Code 9b below to explain the differences.	Numeric: Fixed Length (12) CSV (variable)
139-150	Item 9c	Other Reconciling Item Amount - Use Reconciliation Code 9c below to explain the differences.	Numeric: Fixed Length (12) CSV (variable)
151-152	Reconciliation Code 9a	Code must be filled in if amount reported in Item 9a. See Appendix A for codes.	Text (2)
153-154	Reconciliation Code 9b	Code must be filled in if amount reported in Item 9b. See Appendix A for codes.	Text (2)
155-156	Reconciliation Code 9c	Code must be filled in if amount reported in Item 9c. See Appendix A for codes.	Text (2)
157-180	Blank		

# NATIONAL INDEPENDENT STATISTICAL SERVICE

## 2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES

### Data Record Layout – Unpaid Losses

<u>Field</u>	<u>Field Name</u>	<u>Description</u>	<u>Field Type (Size)</u>
1-3	Company Number	Assigned by NISS.	Text (3)
4-5	State Code	State Code for which experience is being reported.	Text (2)
6	Line Code	For Financial Reconciliation Experience use code “R”.	Text (1)
7-8	Call Year	Use last two digits of Call Year reported.	Text (2)
9-10	Calendar/Accident Year	Use last two digits of Calendar or Accident Year (Losses and Claims) reported.	Text (2)
11-13	Annual Statement Line of Business	19.1 for No-Fault, 19.2 for Liability, 21.1 for Physical Damage.	Text (3)
14	Record Type	For Unpaid Losses use “3”.	Text (1)
15-18	Blank		
19-30	Item 1	Unpaid Losses per Statutory Page 14 (Column 7).	Numeric: Fixed Length (12) CSV (variable)
31-42	Item 2	Unpaid Losses reported to NISS (as of December 31).	Numeric: Fixed Length (12) CSV (variable)
43-54	Item 3	Unpaid Losses included in Item 2 but recorded as any other Line of Business on Statutory Page 14.	Numeric: Fixed Length (12) CSV (variable)
55-66	Item 4	Unpaid Losses included in Item 1 but reported to NISS in another Line of Business.	Numeric: Fixed Length (12) CSV (variable)
67-78	Item 5	Unpaid Losses included in Item 1 which were assumed from pools or JUA’s not included in the submission to NISS.	Numeric: Fixed Length (12) CSV (variable)
79-90	Item 6	Unpaid Losses for independent programs not reported to any statistical agent.	Numeric: Fixed Length (12) CSV (variable)

# NATIONAL INDEPENDENT STATISTICAL SERVICE

## 2016 FINANCIAL RECONCILIATION CALL REPORTING INSTRUCTIONS AND RECORD LAYOUTS ALL STATES

### Data Record Layout – Unpaid Losses (Continued)

<u>Field</u>	<u>Field Name</u>	<u>Description</u>	<u>Field Type (Size)</u>
91-102	Item 7	Timing differences between Unpaid Losses per Statutory Page 14 and Unpaid Losses reported to NISS as of December 31.	Numeric: Fixed Length (12) CSV (variable)
103-114	Item 8	Unpaid Losses included in Item 1 above but reported to another statistical agent.	Numeric: Fixed Length (12) CSV (variable)
115-126	Item 9a	Other Reconciling Item Amount - Use Reconciliation Code 9a below to explain the differences.	Numeric: Fixed Length (12) CSV (variable)
127-138	Item 9b	Other Reconciling Item Amount - Use Reconciliation Code 9b below to explain the differences.	Numeric: Fixed Length (12) CSV (variable)
139-150	Item 9c	Other Reconciling Item Amount - Use Reconciliation Code 9c below to explain the differences.	Numeric: Fixed Length (12) CSV (variable)
151-152	Reconciliation Code 9a	Code must be filled in if amount reported in Item 9a. See Appendix A for codes.	Text (2)
153-154	Reconciliation Code 9b	Code must be filled in if amount reported in Item 9b. See Appendix A for codes.	Text (2)
155-156	Reconciliation Code 9c	Code must be filled in if amount reported in Item 9c. See Appendix A for codes.	Text (2)
157-168	Item 10	Unpaid Liability and No-Fault Losses reported to NISS as of March 31.	Numeric: Fixed Length (12) CSV (variable)
169-180	Item 11	Unpaid Liability and No-Fault Losses reported in Item 10, excluding those with accident dates after Statutory Page 14 date.	Numeric: Fixed Length (12) CSV (variable)

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL**

**SECTION III**

**APPENDIX**

**ALL STATES**



# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL**

### **APPENDIXES**

### **ALL STATES**

#### **Appendix A**

#### **FR Reconciliation Codes**

<b>Code</b>	<b>Explanation</b>
01	Membership or policy fees.
02	Independent programs not reported to NISS.
03	Losses for Accident Years not reported to NISS.
04	Rounding differences.
05	Manual entries or adjustments.
06	Expenses not included in the company's submission to NISS.
07	Salvage and subrogation.
08	Discounts not included in the company's submission to NISS.
09	Unpaid Allocated Loss Adjustment Expense reported to NISS.
10	IBNR and/or Bulk Reserves on Statutory Page 14 not reported to NISS.
11	Other Reconciling items (Please provide an explanation).

# **NATIONAL INDEPENDENT STATISTICAL SERVICE**

## **2016 FINANCIAL RECONCILIATION CALL**

### **SECTION IV**

#### **FORMS**

#### **ALL STATES**









**NATIONAL  
INDEPENDENT  
STATISTICAL  
SERVICE**

Company Name \_\_\_\_\_

Co. Number \_\_\_\_\_

State Name \_\_\_\_\_

State Number \_\_\_\_\_

Call Year 2016

**Financial Reconciliation Call - Private Passenger Automobile Physical Damage (21.1)  
Unpaid Losses Only - Calendar Year 2015**

1. Unpaid Losses per Statutory Page 14 (column 7).
2. Unpaid Losses reported to NISS as of December 31.
3. Unpaid Losses included in Item 2 above but recorded on another line of business on Statutory Page 14 and thus not included in Item 1 above.
4. Unpaid Losses included in Item 1 above but reported to NISS in another line of business and thus not included in Item 2 above.
5. Unpaid Losses included in Item 1 of this form, which are assumed from pools or JUA's and not included in the submission to NISS.
6. Unpaid Losses for independent programs, included in Item 1 of this form, and not reported to any statistical agent.
7. Timing differences between Unpaid Losses per Statutory Page 14 and Unpaid Losses reported to NISS as of December 31.
8. Unpaid Losses included in Item 1 above but reported to another stat agent and thus not included in Item 2 above.
9. Other Reconciling Items such as rounding differences. Please use reconciliation codes in Appendix A as an explanation.  
 Amount 9a: \_\_\_\_\_ Reconciliation Code 9a: \_\_\_\_\_  
 Amount 9b: \_\_\_\_\_ Reconciliation Code 9b: \_\_\_\_\_  
 Amount 9c: \_\_\_\_\_ Reconciliation Code 9c: \_\_\_\_\_
10. Sum of Items 2 through 9 (should equal Item 1)

*Enter Whole \$*
