STATE OF WISCONSIN

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OFFICE OF THE COMMISSIONER OF INSURANCE)

STATE OF WISCONSIN DEPARTMENT OF STATE RECEIVED AND FILED

MAY 31 1972

SE STARY OF STATE

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

Filed May 31,1972 2 Pm.

I, S. C. DuRose, Commissioner of Insurance and custodian of the official records of said office, do hereby certify that the annexed order adopting a rule relating to insurance holding companies and intercorporate transactions relating to insurers was issued by this office on May 31, 1972.

I further certify that said copy has been compared by me with the original on file in this office and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the official seal of the Office of the Commissioner of Insurance in the City of Madison, State of Wisconsin, this 31st day of May, 1972.

S. C. DuRose Commissioner of Insurance

ORDER OF THE OFFICE OF THE COMMISSIONER OF INSURANCE

Adopting Rules

MAY 31 1972

RESERTATION ZIMMERMAN SELECTARY OF STATE

Pursuant to authority vested in the Commissioner of Insurance by section 601.41 (3), Wis. Stats., the Commissioner of Insurance hereby adopts a rule as follows:

Section Ins 12.01 of the Wisconsin Administrative Code is adopted to read:

- Ins 12.01 Insurance holding companies and intercorporate transactions relating to insurers. (1) PURPOSE. This rule is promulgated to implement, interpret and set forth procedural requirements necessary to carry out the purpose and provisions of chapter 617, Wis. Stats.
- (2) SCOPE. This rule shall apply to all insurers authorized to do business in this state.
 - (3) DEFINITIONS. Unless the context otherwise requires:
 - (a) Corresponding period in the previous year specified in section 617.22 (3) should be determined by starting with the first day of January of the previous year and counting forward to the same date in the previous year as the date of the intended payment of dividend in the current year.
 - (b) <u>Domiciliary state</u>: The state of incorporation of a foreign insurer shall be the domiciliary state of such insurer. The state of entry into the United States of an alien insurer shall be the domiciliary state of such insurer.

- (c) Executive officer means any individual charged with active management and control in an executive capacity (including but not limited to a chairman of the board, president, vice president, treasurer, secretary, controller, and any other individual performing functions corresponding to those performed by the foregoing officers) of a person, whether incorporated or unincorporated.
- (d) Registrent is the insurer required to report under sections 617.11, 617.21 or 617.22, Wis. Stats.
- (e) Insurance holding company system consists of two or more affiliated persons, one or more of which is an insurer.
- Other terms found in these rules and in section 617,

 Wis. Stats., unless the context otherwise requires,

 are used as defined in said section. Other nomenclature or terminology is according to the Wisconsin
 insurance laws, or industry usage if not defined by
 the law.
- (4) RESPONSIBILITY OF AUTHORIZED INSURER. Each authorized insurer shall be responsible for statements and information which are required by chapter 617 and this rule from each of its affiliates.
- (5) REPORTS ON AFFILIATES. Each insurer required to report under section 617.11, Wis. State., and which is not exempt under subsection (2) thereof, shall furnish the required information on the Insurance Holding Company System Registration Statement, Exhibit 1. This registration statement shall be filed within 60 days after the effective date of this rule, or within 15 days after the insurer acquires an affiliate, whichever is later, and shall include the following information:

(a) Identity and control of registrant

The name of each insurer registering or being registered, the address of the home office and the principal executive offices of each, the date on which each registrant acquired or became an affiliate or member of an insurance holding company system and the method(s) by which control of each registrant was acquired and is maintained.

(b) Organizational chart

A chart or listing clearly presenting the names and addresses of and interrelationships among all affiliates. No affiliate need be shown if its total assets are equal to less than i of 1% of the total assets of the controlling affiliate within the insurance holding company system.

The chart or listing should show the percentage of each class of voting securities of each affiliate which is owned, directly or indirectly, by the insurer or another affiliate and the date of acquisition of control. If control of an affiliate is maintained other than by ownership or control of voting securities, the basis of such control must be shown. As to each person specified in such chart or listing show the type of organization (e.g., corporation, trust, partnership) and the state or other jurisdiction of domicile.

(c) Controlling affiliate

The name and the address of the home office and the principal executive offices, the organizational structure and the principal business of each controlling affiliate. If court proceedings involving reorganization or liquidation of a controlling affiliate are pending, the title and location of the court, the nature of the proceedings and the date of commencement.

(d) Biographical information

Biographical information for any director or executive officer of any person who is a controlling affiliate: The individual's name and address, his principal occupation and all offices and positions held during the past five years, and any convictions of crimes or misdemeanors other than minor traffic violations during the past ten years.

(e) Litigation or administrative proceedings

A brief description of any litigation or administrative proceedings of the following types, either then pending or concluded within the preceding fiscal year, to which any controlling affiliate or any of its directors or executive officers, was a party or of which the property of any such affiliate is or was the subject, including the names of the parties and the court or agency in which such litigation or proceeding is or was pending:

 Criminal prosecutions or administrative proceedings by any government agency or authority which may be relevant to the trustworthiness of any party thereto; and 2. Proceedings which may have a material effect upon the solvency or capital structure of any controlling affiliate including, but not necessarily limited to, bankruptcy, receivership or other corporate reorganizations.

(f) Financial statements, reports and proxy materials

- Pinancial statement of any controlling
 affiliate including a balance sheet as of the
 end of latest fiscal year and an operating
 statement for such year and annually thereafter.
- 2. If at the time of the initial registration, the annual financial statement for the latest fiscal year is not available, an annual statement for the previous fiscal year may be filed and similar financial information shall be filed for any subsequent period. Such financial statements may be prepared on either an individual basis, or on a consolidated basis.
- 3. The annual financial statements shall be accompanied by the certificate of an independent public accountant to the effect that such statements present fairly the financial position of any controlling affiliate and the results of its operations for the year then ended, in conformity with generally accepted accounting principles or with requirements of insurance or other accounting principles prescribed or permitted under law. If any controlling affiliate is an insurer which is actively engaged

in the business of insurance, the annual finencial statements need not be certified, provided they are based on the annual statement of such insurar filed with the insurance regulatory authority of the insurer's domiciliary state and are in accordance with requirements of insurance or other accounting principles prescribed or permitted under the law and regulations of such state.

4. The latest annual report to shareholders and proxy material of any controlling affiliate with the initial registration and annually thereafter.

(g) Amendments

In the event of any material change in the information filed in the original registration under this rule, the insurer shall file an amended statement or an appropriate amendment to the original statement within 15 days after the end of the month in which such change became effective.

All other changes shall be reported within 120 days after the end of the reporting insurer's fiscal year.

- (6) REPORT FOR AFFILIATES. One insurer may report on behalf of all affiliated insurers.
 - (7) TRANSACTIONS REQUIRED TO BE REPORTED BY DOMESTIC INSURERS.
 - (a) A brief description of any of the following transactions between a domestic insurer and any affiliate must be provided to the commissioner 30 days prior to their effective date, including but not limited to the

mature and purpose of the transaction, the nature and amounts of any proposed payments and transfers of assets between the parties, the identity of all parties to such transaction and relationship of the affiliated parties to the insurer, except that in the case of the initial registration under this rule all such transactions in effect must be disclosed:

- 1. Sales, purchases, exchanges, loans or extensions of credit, or investments, involving in any single transaction or group of related transactions more than 5% of the insurer's admitted assets as of December 31 next proceding;
- Reinsurance treaties or agreements covering all or substantially all of one or more lines of insurance of the ceding company;
- 3. Service contracts and cost-sharing arrangements except for cost allocation arrangements based on generally accepted accounting principles or Wisconsin Administrative Code section Ins 6.30 and Ins 6.31;
- 4. Guarantees or undertakings for the benefit of an affiliate which expose more than 52 of the insurer's assets to liability, whether contingent or not, other than insurance contracts entered into in the ordinary course of the insurer's business:
- 5. Management contracts, other contracts having substantially the characteristics of management contracts and exclusive agency contracts.

- (b) Disapproval. Any transaction reported under this paragraph may be disapproved pursuant to section 617.21

 (3), Wis. Stats.
- (8) TRANSACTIONS REQUIRED TO BE REPORTED BY MONDOMESTIC INSURERS.

 Every foreign or alien insurer required to report under section 617.11,

 Wis. State., and which is not exempt under subsection (2) thereof, shall report the transactions specified in subsection (7) within 15 days after the end of the month in which the transaction became effective if not reported in the original registration statement and any amendment thereof.
- (9) CONSENT TO JURISDICTION. Every authorized insurer shall promptly submit on the Consent to Jurisdiction Statement, Exhibit 2, the consent to jurisdiction from each of its affiliates in accordance with section 617.11 (5), Wis. Stats.
- (10) DIVIDENDS AND OTHER DISTRIBUTIONS. The report of any distribution to the shareholders other than a stock dividend required under section 617.22, Wis. Stats., shall be accompanied by a statement of the amount of such distribution made for the corresponding period in the previous year.
 - (11) REPORTS AND REPLIES BY PERSONS SEEKING CONTROL OF DOMESTIC INSURERS.
 - (a) Registration Statement. Any person attempting to acquire control over a domestic insurer shall prior to the acquisition of control furnish the registration statement required by subsection (5).
 - (b) Tender Offers. The registration statement shall be accompanied by copies of all tender offers for, requests or invitations for, tenders of, exchange offers for, and agreements to acquire or exchange any voting securities of the insurer and (if distributed) of additional soliciting material relating thereto; any proposed employment, consultation, advisory or

- management contracts concerning the insurer; annual reports to the stockholders of the insurer and the person seeking control for the last two fiscal years.
- (c) Annual Reports and Proxy Materials. Upon request of the commissioner, copies of the latest annual reports to shareholders and proxy materials of the person seeking control or any of its affiliates must be furnished.
- (12) EXEMPTIONS. In addition to the statutory exemptions granted by section 617.11 (2), Wis. Stats., the commissioner may from time to time exempt any person from the application of chapter 617 and this rule, when he deems the granting of such exemption consistent with the purposes of chapter 617 and this rule and in the public interest.
- (13) INSTRUCTIONS FOR COMPLETION OF INSURANCE HOLDING COMPANY SYSTEM REGISTRATION STATEMENT.
 - (a) The registration statement form is intended to be a guide in the preparation of the statements required by sections 617.11 and 617.12, Wis. Stats. It is not intended to be a blank form furnished by the Office of the Commissioner of Insurance. The statements filed shall contain the numbers and captions of all items, but the text of the items may be omitted provided the answers thereto are so prepared as to indicate to the reader the coverage of the items without the necessity of his referring to the text of the items or the instructions thereto. Unless expressly provided otherwise, if any item is inapplicable or the answer thereto is in the negative, an appropriate statement to this effect shall be made.

- (b) Registration statements shall include exhibits and all other papers and documents filed as a part thereof.

 Registration statements shall be manually signed in a manner prescribed on the form. If signature of any person is affixed pursuant to power of attorney or similar authority a copy of such power of attorney or other authority shall be also filed with the registration statement.
- (c) Registration statements shall be prepared on paper 5 1/2 x 11 inches in size. Exhibits and financial statements, unless specifically prepared for the filing, may be submitted in their original size. All copies of any statements, financial statements, or exhibits should be clear, easily readable and suitable for photocopying.
- (d) Information required by any item of the registration statement may be incorporated by reference in answer or partial answer to any other item. Information contained in any financial statement, annual report, proxy statement, statement filed by the government authority, or any other document may be incorporated by reference in answer or partial answer to any item of the registration statement provided such document or paper is filed as an exhibit to the registration statement. Excerpts of documents may be filed as exhibits if the documents are extensive. Documents already on file with the commissioner need not be attached as exhibits. References to information contained in exhibits or in documents already on file shall clearly

- identify the material and shall specifically indicate that such material is to be incorporated by reference in answer to the item. Matter shall not be incorporated by reference in any case where such incorporation would render the statement incomplete, unclear or confusing.
- (e) Where an item requires a summary or outline of the provisions of any document, only a brief statement shall be made as to the most important provisions of the document. In addition to such statement, the summary or outline may incorporate by reference particular parts of any exhibit or document on file with the commissioner and may be qualified in its entirety by such reference. In any case where two or more documents required to be filed as exhibits are substantially identical in all material respects except as to the parties thereto, the date of execution, or other details, a copy of only one of such documents need be filed with a schedule identifying the omitted documents and setting forth the material details in which such documents differ from the documents a copy of which is filed.
- (f) Information required need be given only insofar as it is known or reasonably available to the person filing the statement. If any required information is unknown and not reasonably available to the person filing, either because the obtainment thereof would involve unreasonable effort or expense, or because it rests peculiarly within the knowledge of another person not affiliated with the person filing, the information may be omitted, subject to the following conditions:

- 1. The person filing shall give such information on the subject as it possesses or can acquire without unreasonable effort or expense, together with the sources thereof; and
- 2. The person filing shall include a statement either showing that unreasonable effort or expense would be involved or indicating the absence of any affiliation with the person within whose knowledge this information rests and stating the result of a request made to such person for the information.
- (g) If it is impractical to furnish any required information, document or report at the time it is required to be filed, there may be filed with the commissioner as a separate document an application (1) identifying the information, document or report in question, (2) stating why the filing thereof at the time required is impractical, and (3) requesting an extension of time for filing the information, document or report to a specified date. The application shall be deemed granted unless the commissioner within 15 days after receipt thereof, shall deny the request.
- (h) In addition to the information expressly required to be included in the registration statement, there shall be added such further material information, if any, as may be necessary to make the information contained therein not misleading. The person filing may also file such exhibits as it may desire in addition to

- those expressly required by the statement. Such exhibits shall be so marked as to indicate clearly the subject matters to which they refer.
- (i) Any amendment for the registration statement shall include on the top of the cover page the phrase:

 "Amendment No. _____ to" and shall indicate the date of the amendment and not the date of the original filing.
- (14) INSTRUCTIONS FOR COMPLETION OF CONSENT TO JURISDICTION STATEMENT.
 - (a) The Consent to Jurisdiction Statement form is intended to be a guide in the preparation of the statement required by section 617.11 (5), Wis. Stats. It is not intended to be a blank form furnished by the Office of the Commissioner of Insurance.
 - (b) The statement shall be manually signed in the manner prescribed on the form. If the signature of any person is affixed pursuant to a power of attorney or other similar authority, a copy of such power of attorney or other authority shall also be filed with the statement.
 - (c) Statements shall be prepared on paper 8 1/2 x 11 inches in size.
- (15) SEPARABILITY. If any provision of this rule shall be held invalid the remainder of the rule shall not be affected thereby.
- (16) PENALTY. Violations of this rule or any order issued thereunder shall subject the person violating the same to section 601.64. Wis. Stats.

The rule contained herein shall take effect on July 1, 1972, as provided in section 227.026 (1), Wis. Stats.

Office of the Commissioner of Insurance

S. C. DuRose Commissioner of Insurance

Dated May 31, 1972

NOTE:

This rule was published in REGISTER, JULY, 1972, No. 199 and therefore it became effective August 1, 1972.

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exhibit 1

INSULANCE HOLDING COMPANY SYSTEM REGISTRATION STATEMENT

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EXHIBIT 2

CONSENT TO JURISDICTION STATEMENT

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