



PROPERTY AND CASUALTY COMPANIES - ASSOCIATION EDITION

# QUARTERLY STATEMENT

AS OF SEPTEMBER 30, 2014  
OF THE CONDITION AND AFFAIRS OF THE

## Commonwealth Insurance Company of America

NAIC Group Code 0158 0158 NAIC Company Code 10220 Employer's ID Number 91-1673817  
(Current) (Prior)

Organized under the Laws of WA, State of Domicile or Port of Entry WA

Country of Domicile United States of America

Incorporated/Organized 10/14/1994 Commenced Business 07/01/1995

Statutory Home Office 468 Nez Perce Place La Conner, WA, US 98257  
(Street and Number) (City or Town, State, Country and Zip Code)

Main Administrative Office 250 Commercial Street, Suite 5000  
(Street and Number)  
Manchester, NH, US 03101 603-656-2233  
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Mail Address 250 Commercial Street, Suite 5000 Manchester, NH, US 03101  
(Street and Number or P.O. Box) (City or Town, State, Country and Zip Code)

Primary Location of Books and Records 250 Commercial Street, Suite 5000  
(Street and Number)  
Manchester, NH, US 03101 603-656-2233  
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Internet Website Address www.tigspecialty.com

Statutory Statement Contact Laura Renee Chabot 603-656-2233  
(Name) (Area Code) (Telephone Number)  
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### OFFICERS

CEO & President Nicholas Craig Bentley Chief Financial Officer John Joseph Bator  
Secretary Richard Joseph Fabian

### OTHER

John Joseph Bator Senior Vice President Nina Lynn Caroselli Senior Vice President Frank Joseph DeMaria Senior Vice President  
Richard Joseph Fabian Senior Vice President James King Kelly Senior Vice President Henry Woods Edmiston Senior Vice President

### DIRECTORS OR TRUSTEES

John Joseph Bator Nicholas Craig Bentley Richard Joseph Fabian  
Nina Lynn Caroselli

State of New Hampshire SS:  
County of Hillsborough

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

Nicholas Craig Bentley Richard Joseph Fabian John Joseph Bator  
Chief Executive Officer Secretary Chief Financial Officer

Subscribed and sworn to before me this 10th day of November, 2014  
Julia Porter

- a. Is this an original filing? ..... Yes [ X ] No [ ]  
b. If no,  
1. State the amendment number.....  
2. Date filed.....  
3. Number of pages attached.....



STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**ASSETS**

	Current Statement Date			4 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
1. Bonds .....	1,363,043		1,363,043	1,378,733
2. Stocks:				
2.1 Preferred stocks .....				
2.2 Common stocks .....				
3. Mortgage loans on real estate:				
3.1 First liens .....				
3.2 Other than first liens.....				
4. Real estate:				
4.1 Properties occupied by the company (less \$ encumbrances) .....				
4.2 Properties held for the production of income (less \$ ..... encumbrances) .....				
4.3 Properties held for sale (less \$ encumbrances) .....				
5. Cash (\$ .....1,055,910 ), cash equivalents (\$ .....107,794 ) and short-term investments (\$ .....19,454,321 ) .....	20,618,025		20,618,025	27,306,541
6. Contract loans (including \$ ..... premium notes) .....				
7. Derivatives .....				
8. Other invested assets .....				
9. Receivables for securities .....				
10. Securities lending reinvested collateral assets .....				
11. Aggregate write-ins for invested assets .....				
12. Subtotals, cash and invested assets (Lines 1 to 11) .....	21,981,068		21,981,068	28,685,274
13. Title plants less \$ ..... charged off (for Title insurers only) .....				
14. Investment income due and accrued .....	41,066		41,066	46,440
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection .....	(37,045)		(37,045)	(9,964)
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ ..... earned but unbilled premiums) .....				
15.3 Accrued retrospective premiums .....				
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers .....	40,063		40,063	157,643
16.2 Funds held by or deposited with reinsured companies .....				
16.3 Other amounts receivable under reinsurance contracts .....				
17. Amounts receivable relating to uninsured plans .....				
18.1 Current federal and foreign income tax recoverable and interest thereon .....				
18.2 Net deferred tax asset .....				
19. Guaranty funds receivable or on deposit .....				
20. Electronic data processing equipment and software .....				
21. Furniture and equipment, including health care delivery assets (\$ ..... ) .....				
22. Net adjustment in assets and liabilities due to foreign exchange rates .....				
23. Receivables from parent, subsidiaries and affiliates .....				
24. Health care (\$ ..... ) and other amounts receivable .....				
25. Aggregate write-ins for other than invested assets .....	37,715		37,715	1,893
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	22,062,867		22,062,867	28,881,286
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....				
28. Total (Lines 26 and 27)	22,062,867		22,062,867	28,881,286
<b>DETAILS OF WRITE-INS</b>				
1101. ....				
1102. ....				
1103. ....				
1198. Summary of remaining write-ins for Line 11 from overflow page .....				
1199. Totals (Lines 1101 through 1103 plus 1198)(Line 11 above)				
2501. Other Assets .....	37,715		37,715	1,893
2502. ....				
2503. ....				
2598. Summary of remaining write-ins for Line 25 from overflow page .....				
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	37,715		37,715	1,893

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**LIABILITIES, SURPLUS AND OTHER FUNDS**

	1 Current Statement Date	2 December 31, Prior Year
1. Losses (current accident year \$ ..... )	424,147	596,145
2. Reinsurance payable on paid losses and loss adjustment expenses		
3. Loss adjustment expenses	61,951	79,055
4. Commissions payable, contingent commissions and other similar charges		
5. Other expenses (excluding taxes, licenses and fees)	90,718	47,112
6. Taxes, licenses and fees (excluding federal and foreign income taxes)		
7.1 Current federal and foreign income taxes (including \$ ..... on realized capital gains (losses))	375,564	397,868
7.2 Net deferred tax liability		
8. Borrowed money \$ ..... and interest thereon \$ .....		
9. Unearned premiums (after deducting unearned premiums for ceded reinsurance of \$ ..... and including warranty reserves of \$ ..... and accrued accident and health experience rating refunds including \$ ..... for medical loss ratio rebate per the Public Health Service Act)		
10. Advance premium		
11. Dividends declared and unpaid:		
11.1 Stockholders		
11.2 Policyholders		
12. Ceded reinsurance premiums payable (net of ceding commissions)	65,600	102,699
13. Funds held by company under reinsurance treaties		
14. Amounts withheld or retained by company for account of others		
15. Remittances and items not allocated		
16. Provision for reinsurance (including \$ ..... certified)	1,224,600	1,224,600
17. Net adjustments in assets and liabilities due to foreign exchange rates		
18. Drafts outstanding		
19. Payable to parent, subsidiaries and affiliates	93,142	24,806
20. Derivatives		
21. Payable for securities		6,992,621
22. Payable for securities lending		
23. Liability for amounts held under uninsured plans		
24. Capital notes \$ ..... and interest thereon \$ .....		
25. Aggregate write-ins for liabilities	28,942	24,068
26. Total liabilities excluding protected cell liabilities (Lines 1 through 25)	2,364,664	9,488,974
27. Protected cell liabilities		
28. Total liabilities (Lines 26 and 27)	2,364,664	9,488,974
29. Aggregate write-ins for special surplus funds		
30. Common capital stock	3,000,000	3,000,000
31. Preferred capital stock		
32. Aggregate write-ins for other than special surplus funds		
33. Surplus notes		
34. Gross paid in and contributed surplus	16,929,710	16,929,710
35. Unassigned funds (surplus)	(231,507)	(537,398)
36. Less treasury stock, at cost:		
36.1 ..... shares common (value included in Line 30 \$ ..... )		
36.2 ..... shares preferred (value included in Line 31 \$ ..... )		
37. Surplus as regards policyholders (Lines 29 to 35, less 36)	19,698,203	19,392,312
38. Totals (Page 2, Line 28, Col. 3)	22,062,867	28,881,286
<b>DETAILS OF WRITE-INS</b>		
2501. Reinsurance Credit	28,942	24,068
2502. ....		
2503. ....		
2598. Summary of remaining write-ins for Line 25 from overflow page		
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	28,942	24,068
2901. ....		
2902. ....		
2903. ....		
2998. Summary of remaining write-ins for Line 29 from overflow page		
2999. Totals (Lines 2901 through 2903 plus 2998)(Line 29 above)		
3201. ....		
3202. ....		
3203. ....		
3298. Summary of remaining write-ins for Line 32 from overflow page		
3299. Totals (Lines 3201 through 3203 plus 3298)(Line 32 above)		

**STATEMENT OF INCOME**

	1 Current Year to Date	2 Prior Year to Date	3 Prior Year Ended December 31
<b>UNDERWRITING INCOME</b>			
1. Premiums earned:			
1.1 Direct (written \$ .....58 )	58	440,481	442,675
1.2 Assumed (written \$ ..... )			
1.3 Ceded (written \$ .....1,996 )	1,996	553,435	557,267
1.4 Net (written \$ .....(1,938) )	(1,938)	(112,954)	(114,592)
<b>DEDUCTIONS:</b>			
2. Losses incurred (current accident year \$ ..... ):			
2.1 Direct	182,632	539,668	(2,829,989)
2.2 Assumed		(101)	(137,508)
2.3 Ceded	190,820	1,045,571	(1,277,354)
2.4 Net	(8,188)	(506,004)	(1,690,143)
3. Loss adjustment expenses incurred	23,604	91,974	(241,063)
4. Other underwriting expenses incurred	444,338	242,164	384,094
5. Aggregate write-ins for underwriting deductions		(57,160)	(57,160)
6. Total underwriting deductions (Lines 2 through 5)	459,754	(229,026)	(1,604,272)
7. Net income of protected cells			
8. Net underwriting gain or (loss) (Line 1 minus Line 6 + Line 7)	(461,692)	116,072	1,489,680
<b>INVESTMENT INCOME</b>			
9. Net investment income earned	14,921	12,693	30,909
10. Net realized capital gains (losses) less capital gains tax of \$	330,984		
11. Net investment gain (loss) (Lines 9 + 10)	345,905	12,693	30,909
<b>OTHER INCOME</b>			
12. Net gain or (loss) from agents' or premium balances charged off (amount recovered \$ ..... amount charged off \$ ..... )		15,131	37,477
13. Finance and service charges not included in premiums			
14. Aggregate write-ins for miscellaneous income	(15,435)		29,968
15. Total other income (Lines 12 through 14)	(15,435)	15,131	67,445
16. Net income before dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Lines 8 + 11 + 15)	(131,222)	143,896	1,588,034
17. Dividends to policyholders			
18. Net income, after dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Line 16 minus Line 17)	(131,222)	143,896	1,588,034
19. Federal and foreign income taxes incurred	1,752		430,868
20. Net income (Line 18 minus Line 19)(to Line 22)	(132,974)	143,896	1,157,166
<b>CAPITAL AND SURPLUS ACCOUNT</b>			
21. Surplus as regards policyholders, December 31 prior year	19,392,312	16,150,550	16,150,550
22. Net income (from Line 20)	(132,974)	143,896	1,157,166
23. Net transfers (to) from Protected Cell accounts			
24. Change in net unrealized capital gains (losses) less capital gains tax of \$			
25. Change in net unrealized foreign exchange capital gain (loss)			
26. Change in net deferred income tax			(650,050)
27. Change in nonadmitted assets	443,739	41,550	247,862
28. Change in provision for reinsurance		1,276,115	2,490,400
29. Change in surplus notes			
30. Surplus (contributed to) withdrawn from protected cells			
31. Cumulative effect of changes in accounting principles			
32. Capital changes:			
32.1 Paid in			
32.2 Transferred from surplus (Stock Dividend)			
32.3 Transferred to surplus			
33. Surplus adjustments:			
33.1 Paid in			
33.2 Transferred to capital (Stock Dividend)			
33.3 Transferred from capital			
34. Net remittances from or (to) Home Office			
35. Dividends to stockholders			
36. Change in treasury stock			
37. Aggregate write-ins for gains and losses in surplus	(4,874)	(4,582)	(3,616)
38. Change in surplus as regards policyholders (Lines 22 through 37)	305,891	1,456,979	3,241,762
39. Surplus as regards policyholders, as of statement date (Lines 21 plus 38)	19,698,203	17,607,529	19,392,312
<b>DETAILS OF WRITE-INS</b>			
0501. Premium Deficiency Reserve		(57,160)	(57,160)
0502.			
0503.			
0598. Summary of remaining write-ins for Line 5 from overflow page			
0599. Totals (Lines 0501 through 0503 plus 0598)(Line 5 above)		(57,160)	(57,160)
1401. Other Income (Expense)	(15,435)		29,968
1402.			
1403.			
1498. Summary of remaining write-ins for Line 14 from overflow page			
1499. Totals (Lines 1401 through 1403 plus 1498)(Line 14 above)	(15,435)		29,968
3701. Reinsurance Credit	(4,874)	(4,582)	(3,616)
3702.			
3703.			
3798. Summary of remaining write-ins for Line 37 from overflow page			
3799. Totals (Lines 3701 through 3703 plus 3798)(Line 37 above)	(4,874)	(4,582)	(3,616)

**CASH FLOW**

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
<b>Cash from Operations</b>			
1. Premiums collected net of reinsurance .....	(11,956)	167,863	135,722
2. Net investment income .....	42,400	(8,926)	21,591
3. Miscellaneous income .....	(15,435)	15,131	67,445
4. Total (Lines 1 to 3) .....	15,009	174,068	224,758
5. Benefit and loss related payments .....	46,230	869,282	416,147
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts .....			
7. Commissions, expenses paid and aggregate write-ins for deductions .....	441,440	766,360	912,068
8. Dividends paid to policyholders .....			
9. Federal and foreign income taxes paid (recovered) net of \$ ..... tax on capital gains (losses) .....	24,056	(99,058)	(99,058)
10. Total (Lines 5 through 9) .....	511,726	1,536,584	1,229,157
11. Net cash from operations (Line 4 minus Line 10) .....	(496,717)	(1,362,516)	(1,004,399)
<b>Cash from Investments</b>			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds .....	4,639,385		
12.2 Stocks .....			
12.3 Mortgage loans .....			
12.4 Real estate .....			
12.5 Other invested assets .....			
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments .....	569		
12.7 Miscellaneous proceeds .....			6,992,621
12.8 Total investment proceeds (Lines 12.1 to 12.7) .....	4,639,954		6,992,621
13. Cost of investments acquired (long-term only):			
13.1 Bonds .....	4,315,385		
13.2 Stocks .....			
13.3 Mortgage loans .....			
13.4 Real estate .....			
13.5 Other invested assets .....			
13.6 Miscellaneous applications .....	6,992,621		
13.7 Total investments acquired (Lines 13.1 to 13.6) .....	11,308,006		
14. Net increase (or decrease) in contract loans and premium notes .....			
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14) .....	(6,668,052)		6,992,621
<b>Cash from Financing and Miscellaneous Sources</b>			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes .....			
16.2 Capital and paid in surplus, less treasury stock .....			
16.3 Borrowed funds .....			
16.4 Net deposits on deposit-type contracts and other insurance liabilities .....			
16.5 Dividends to stockholders .....			
16.6 Other cash provided (applied) .....	476,253	326,797	349,705
17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6) .....	476,253	326,797	349,705
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>			
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) .....	(6,688,516)	(1,035,719)	6,337,927
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year .....	27,306,541	20,968,614	20,968,614
19.2 End of period (Line 18 plus Line 19.1) .....	20,618,025	19,932,895	27,306,541

Note: Supplemental disclosures of cash flow information for non-cash transactions:

**NOTES TO FINANCIAL STATEMENTS****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****A. Accounting Practices**

The accompanying financial statements of Commonwealth Insurance Company of America ("Commonwealth" or "the Company") have been prepared on the basis of accounting practices prescribed or permitted by the Washington State Office of Insurance Commissioner ("the Department").

The state of Washington requires insurance companies domiciled in the state of Washington to prepare their statutory financial statements in accordance with the National Association of Insurance Commissioner ("NAIC") Accounting Practices and procedures Manual subject to any deviations prescribed or permitted by Department.

Revised Code of Washington (RCW) 48.12.160 requires cash collateral or a clean, irrevocable letter of credit in order to admit reinsurance recoverable from unauthorized reinsurers. An adjustment of \$28,942 was made to comply with RCW 48.12.160. This amount represents the reinsurance recoverable on unpaid loss reserves at September 30, 2014 of \$1,337,968 less the provision balance of \$1,325,283 that pertains to the company's recoverable that is greater than zero.

A reconciliation of net income and policyholders' surplus between the amounts reported in the accompanying financial statements (Washington basis) and NAIC SAP follow:

	September 30, 2014	December 31, 2013
Net income (loss), Washington basis	\$ (132,974)	\$ 1,157,166
Effect of Washington prescribed practice for un-collateralized unauthorized reinsurance recoverable	<u>-</u>	<u>-</u>
Net income (loss), NAIC SAP basis	<u>\$ (132,974)</u>	<u>\$ 1,157,166</u>
Policyholder's surplus, Washington basis	\$ 19,698,203	\$ 19,392,312
Effect of Washington prescribed practice for un-collateralized unauthorized reinsurance recoverable	<u>28,942</u>	<u>24,068</u>
Policyholder's surplus, NAIC SAP basis	<u>\$ 19,727,145</u>	<u>\$ 19,416,380</u>

**B. Use of Estimates in the Preparation of the Financial Statements**

The preparation of financial statements in conformity with NAIC SAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of contingent revenues and expenses during the period, if any. Actual results could differ from those estimates.

**C. Accounting Policy**

Any premium activity is the result of cancellations as the Company has discontinued all lines. This activity is earned when recorded.

In addition, the Company uses the following accounting policies:

- Short-term investments are stated at purchase price. Short-term investments, which were initially purchased as bonds, are stated at amortized value. Non-investment grade short term investments are stated at the lower of purchase price or fair value.
- Bonds not backed by other loans are stated at amortized value using the interest method. Non-investment grade bonds are stated at the lower of amortized value or fair value.
- The Company does not have common stocks in non-affiliated companies.
- The Company does not have preferred stocks.
- The Company does not have mortgage loans.
- The Company does not have loan-backed securities.
- The Company does not have any investments in subsidiary and affiliated companies.
- The Company has no ownership in joint ventures, partnership or limited liability companies.
- The Company does not own derivative instruments.
- The Company does not anticipate investment income as a factor in any premium deficiency calculation.
- Loss and loss adjustment expenses are charged to expense as incurred. The reserve for unpaid loss and loss adjustment expenses is determined based upon claim adjusters' evaluations and other estimates, including those for incurred but not reported losses (IBNR) and for reinsurance. Overall reserve levels are impacted primarily by the types and amounts of insurance coverage written, trends developing from newly reported claims and claims that have been paid and closed. The determination of estimates for losses and loss expenses and the establishment of the related reserves are periodically reviewed and updated during the year. Adjustments are made to reserves in the period they can be reasonably estimated to reflect evolving changes in loss development patterns and various other factors, such as social and economic trends and judicial interpretation of legal liability. While management believes that the amount carried as reserves for unpaid loss and loss adjustment expense is adequate, the ultimate liability may be in excess of, or less than, the amount provided.
- The Company has a written capitalization policy for prepaid expenses and purchases of items such as electronic data processing equipment, software, furniture, other equipment and leasehold improvements. The predefined capitalization thresholds under this policy have not changed from those of the prior year.
- The Company does not have any pharmaceutical rebate receivables.

**2. ACCOUNTING CHANGES AND CORRECTION OF ERRORS**

There have been no material changes during the statement period.

**3. BUSINESS COMBINATIONS AND GOODWILL**

A. Statutory Purchase Method

The Company did not engage in any business combination during the statement period.

B. Statutory Merger

There were no statutory mergers during the statement period.

C. Impairment Loss

The Company has no impairment loss relating to business combinations or goodwill.

**4. DISCONTINUED OPERATIONS**

Commonwealth Insurance Company of America's primary, on-going focus is the orderly resolution of claims, settlement of Company obligations and collections of reinsurance and other recoverable balances. Any remaining written premium activity primarily represents the impact of final premium adjustments and cancellations.

**5. INVESTMENTS**

A. Mortgage Loans, including Mezzanine Real Estate Loans

The Company does not have mortgage loans.

B. Debt Restructuring

The Company did not engage in debt restructuring.

C. Reverse Mortgages

The Company does not have reverse mortgages.

D. Loan-Backed Securities

The Company does not have loan-backed securities.

E. Repurchase Agreements and/or Securities Lending Transactions

The Company does not have any repurchase agreements.

F. Real Estate

The Company does not have real estate.

G. Low Income Housing Tax Credits

The Company does not have any investments in low income housing.

H. Restricted Assets

1. Restricted Assets (Including Pledged)

There have been no significant changes during the statement period.

2. Detail of Asset Pledged as Collateral not Captured in Other Categories

Not applicable.

3. Detail of Other Restricted Assets

Not applicable.

I. Working Capital Finance Investments

The Company does not have working capital finance investments.

**6. JOINT VENTURES, PARTNERSHIPS AND LIMITED LIABILITY COMPANIES**

A. Detail for Those Greater than 10% of Admitted Assets

The Company has no investment in Joint Ventures, Partnerships or Limited Liability Companies.

B. Write-downs for Impairment of Joint Ventures, Partnerships and LLCs

The Company has no investment in Joint Ventures, Partnerships or Limited Liability Companies.

**7. INVESTMENT INCOME**

A. Accrued Investment Income

The Company non-admits any investment income due and accrued that is over 90 days past due.

B. Amounts Non-admitted

The Company has no non-admitted investment income due and accrued amounts.

**8. DERIVATIVE INSTRUMENTS**

The Company does not have any derivative instruments or leased securities.

**9. INCOME TAXES**

There has not been a significant change in the tax calculations during the statement period.

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**10. INFORMATION CONCERNING PARENT, SUBSIDIARIES AND AFFILIATES**

A. Nature of Relationships

Commonwealth Insurance Company of America is wholly owned by TIG Insurance Company, whose ultimate parent is Fairfax Financial Holdings Limited ("Fairfax"), a Canadian financial services company that, through its subsidiaries is engaged in property and casualty insurance, investment management, and insurance claims management. On January 1, 2013, Northbridge Indemnity sold 100% of outstanding stock of the company to TIG Insurance Company ("TIG"). TIG is a multi-line insurance and reinsurance company that has been in run-off since 2002.

B. Detail of Transactions Greater than 1/2 % of Admitted Assets

The Company and its affiliates have various transactions with Fairfax (US) Inc., and certain other subsidiaries and affiliates in the normal course of operations. These transactions include reinsurance, charges for investment management and administration, employee benefits, computer services, income taxes and investment purchases and sales.

The following table reflects those transactions greater than 1/2 of 1% of admitted assets:

<u>Date</u>	<u>Explanation</u>	<u>Affiliate</u>	<u>Description of Assets</u>	<u>Value of Assets Purchase/(Sale)</u>
June 23, 2014	Sale of Invested Assets	Clearwater Insurance Company	Convertible Debenture - CAD	\$ (2,484,000)

No other significant transactions (defined as transactions for more than 1/2 of 1% of the Company's total assets, with affiliated companies, excluding reinsurance transactions) occurred during the statement period except as otherwise disclosed in these Notes.

C. Change in Terms of Intercompany Arrangements

There have been no significant changes in the terms of any agreements governing arrangements with related parties.

D. Amounts Due To or From Related Parties

At September 30, 2014, balances due (to) or from related parties include the following, which are typically settled within 30 days:

<u>Name of Related Party</u>	<u>Due From/(To)</u>
Crum & Forster Insurance Company (an affiliate)	\$ (764)
RiverStone Claims Management LLC (an affiliate)	(12,806)
Northbridge Indemnity Insurance Corporation (an affiliate)	(21,391)
Riverstone Resources, LLC (an affiliate)	(58,181)
	<u>\$ (93,142)</u>

E. Guarantees or Contingencies for Related Parties

The Company has no agreement or guarantees for the benefit of affiliates which would result in a material contingent exposure.

F. Management, Service Contracts, Cost Sharing Arrangements

Fairfax (US) Inc., a wholly-owned subsidiary of Fairfax provides tax services to the Company. The Company reimburses Fairfax (US) Inc. on a cost basis for these services.

RiverStone Resources LLC ("RiverStone"), a wholly-owned subsidiary of Fairfax, provides the management, administrative and technical services necessary for a portion of the Company's operations. RiverStone Claims Management LLC ("RiverStone Claims"), a wholly-owned subsidiary of Fairfax, provides claims handling and reinsurance collection services necessary for the Company's operations. The Company reimburses RiverStone Claims on a cost basis for these services.

Hamblin Watsa Investment Counsel Ltd ("Hamblin Watsa"), a wholly owned subsidiary of Fairfax, provides investment management and administrative services to the Company. The Company pays fees based on market values with certain incentive provisions.

Northbridge Indemnity provides the Company with claim handling, reinsurance recovery, financial, actuarial and other management services.

G. Nature of Relationships That Could Affect Operations

All outstanding shares of the Company are owned by TIG Insurance Company.

H. Amount Deducted for Investment in Upstream Company

The Company does not own shares of an intermediate or ultimate parent.

I. Detail of Investments in Affiliates Greater Than 10% of Admitted Assets

The Company does not have investments in affiliates greater than 10% of admitted Assets.

J. Writedown for Impairments of Investments in Affiliates

The Company did not recognize any impairment write down for its investments in subsidiaries or controlled or affiliated companies during the statement period.

K. Foreign Insurance Subsidiaries Valued using Commissioner's Annuity Reserve Valuation Method.

The Company does not have any investments in Foreign Insurance Subsidiaries using the Commissioner's Annuity Reserve Valuation Method.

L. Downstream Holding Company Valued Using Look-Through Method

Not applicable to the Company.

**11. DEBT**

The Company does not have any outstanding debt.

**12. RETIREMENT PLAN, DEFERRED COMPENSATION, POSTEMPLOYMENT BENEFITS AND COMPENSATED ABSENCES AND OTHER POSTRETIREMENT BENEFIT PLANS**

The Company has no employees and therefore has no plans of this nature.

**13. CAPITAL AND SURPLUS, DIVIDEND RESTRICTIONS AND QUASI-REORGANIZATIONS**

A. Outstanding Shares

The Company has 1,000,000 shares of \$10 par value stocks authorized and 300,000 shares issued and outstanding. The Company has no preferred stock authorized, issued or outstanding.

B. Dividend Rate of Preferred Stock

Not applicable to the Company.

C. Dividend Limitations

Certain reserves and surplus allocations are required by statutory regulations of the State of Washington. Consequently, the distribution of shareholders' equity as dividends is restricted. Generally, the maximum dividend which may be paid without the consent of the Washington Department of Insurance is limited to the greater of 10% of the most recent year-end policyholders' surplus or prior year net income.

D. Dividend Payments

The Company did not have any dividend payments during the statement period.

E. Ordinary Dividends to Stockholders

The Company cannot make an ordinary dividend without prior regulatory approval.

F. Surplus Restrictions

There were no restrictions placed on the Company's unassigned funds (surplus), including for whom the surplus is being held, except as otherwise disclosed in these Notes.

G. Mutual Surplus Advances

The Company does not have any mutual surplus advances.

H. Company Stock Held for Special Purposes

The Company does not have any stock held for special purposes.

I. Changes in Special Surplus Funds

The Company does not have special surplus funds.

J. Change in Unassigned Funds

The portion of unassigned funds (surplus) represented or reduced by the cumulative change in unrealized capital gains (losses) is \$nil.

K. Surplus Notes

The Company has no surplus debentures or similar obligations.

L. Quasi Reorganizations

There has been no quasi-reorganization during the statement period.

M. Date of Quasi Reorganizations

Not applicable.

**14. CONTINGENCIES**

A. Contingent Commitments

The Company is not subject to any contingent commitments.

B. Guaranty Fund and Other Assessments

The Company does not anticipate any material assessments in the future given its runoff status.

C. Gain Contingencies

The Company has no gain contingencies.

D. Extra Contractual Obligation and Bad Faith Losses

The Company made no payments during the statement period to settle claims relating to extra contractual obligations or bad faith claims arising from lawsuits.

E. Product Warranties

The Company has no product warranties.

F. All Other Contingencies

The Company does not have any other contingencies that would have a material impact on the Company except as otherwise disclosed in these Notes.

**15. LEASES**

A. Lessee Leasing Arrangements

The Company has no leasing arrangements.

B. Lessor Leasing Arrangements

The Company has no sublease arrangements.

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**16. INFORMATION ABOUT FINANCIAL INSTRUMENTS WITH OFF-BALANCE SHEET RISK**

The Company does not have any financial instruments with off-balance sheet risk or concentration of credit risk.

**17. SALE, TRANSFER AND SERVICING OF FINANCIAL ASSETS AND EXTINGUISHMENTS OF LIABILITIES**

The Company did not have any wash sales, transfer or servicing of financial assets or extinguishments of liabilities.

**18. GAIN OR LOSS FROM UNINSURED PLANS AND THE UNINSURED PORTION OF PARTIALLY INSURED PLANS**

The Company did not have a gain or loss on uninsured accident and health plans or partially insured plans.

**19. DIRECT PREMIUM WRITTEN / PRODUCED BY MANAGING GENERAL AGENTS / THIRD PARTY ADMINISTRATORS**

The Company did not have direct written premiums produced by managing general agents or third party administrators.

**20. FAIR VALUE MEASUREMENT**

A. Inputs Used for Assets and Liabilities Measured at Fair Value on a Recurring Basis

The Company has no inputs used for assets and liabilities measured at fair value on a recurring basis.

B. Inputs Used for Assets and Liabilities Measured at Fair Value on a Non-recurring Basis

The Company has no inputs used for assets and liabilities measured at fair value on a non-recurring basis.

C. Aggregate Fair Value of Financial Instruments.

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	Level 1	Level 2	Level 3	Not Practicable (Carrying Value)
Bonds	\$ 1,626,686	\$ 1,363,042	\$ -	\$ 1,626,686	\$ -	\$ -
Cash equivalents and short term investments	19,562,115	19,562,115	19,562,115	-	-	-
	<u>\$ 21,188,801</u>	<u>\$ 20,925,157</u>	<u>\$ 19,562,115</u>	<u>\$ 1,626,686</u>	<u>\$ -</u>	<u>\$ -</u>

D. Reasons Not Practical to Estimate Fair Value

Not applicable to the Company.

**21. OTHER ITEMS**

A. Extraordinary Items

The Company had no extraordinary events or transactions during the statement period.

B. Troubled Debt Restructuring for Debtors

The Company had no troubled debt restructuring.

C. Other Disclosures

The Company's agents' balances or uncollected premium as reported on page 2, line 15.1 is \$ (37,045), none of which is due to controlled or controlling persons.

D. Business Interruption Insurance Recoveries

The Company did not experience any business interruption.

E. State Transferable Tax Credits

The Company did not receive any transferable tax credits.

F. Subprime Mortgage Related Risk Exposure

The Company has no subprime mortgage related risk exposure.

G. Offsetting and Netting of Assets and Liabilities

Not applicable.

**22. EVENTS SUBSEQUENT**

There were no events occurring subsequent to the end of the current quarter through the date of this filing meriting disclosure.

**23. REINSURANCE**

A. Unsecured Reinsurance Recoverable

There have been no significant changes in unsecured reinsurance recoverable balances during the statement period.

B. Reinsurance Recoverable in Dispute

There are no reinsurance recoverable balances in dispute.

C. Reinsurance Assumed and Ceded

There have been no significant changes during the statement period.

D. Uncollectible Reinsurance

There have been no reinsurance recoverable balances written off during the statement period.

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

E. Commutation of Ceded Reinsurance

There have been no commutations of ceded reinsurance during the statement period.

F. Retroactive Reinsurance

The Company has no reinsurance accounted for as retroactive reinsurance.

G. Reinsurance Accounted for as a Deposit

The Company did not have any reinsurance accounted for as a Deposit. All contracts of reinsurance covering losses that have occurred prior to the inception of the contract have been accounted for in conformity with the instructions contained in the NAIC SSAP 62-Property Casualty Reinsurance.

H. Disclosures for the Transfer of Property and Casualty Run-Off Agreements

The Company has not entered into any such agreements.

I. Certified Reinsurance Downgraded or Status Subject to Revocation.

Not Applicable.

**24. RETROSPECTIVELY RATED CONTRACTS AND CONTRACTS SUBJECT TO REDETERMINATION**

The Company did not have retrospectively rated contracts or contracts subject to re-determination.

**25. CHANGES IN INCURRED LOSSES AND LOSS ADJUSTMENT EXPENSES**

The following table presents the rollforward of unpaid loss and loss adjustment expenses as of the previous year for payments and changes in incurred amounts (in thousands):

	<u>9/30/2014</u>	<u>12/31/2013</u>
Net unpaid losses and loss expenses, beginning of year	\$ 675	\$ 3,648
Losses and loss expenses incurred related to:		
Current Year	-	28
Prior Year	<u>15</u>	<u>(1,959)</u>
Total losses and loss expenses incurred, net of reinsurance	<u>\$ 15</u>	<u>\$ (1,931)</u>
Paid losses and loss expenses related to:		
Current Year	-	28
Prior Year	<u>204</u>	<u>1,014</u>
Total losses and loss expenses paid, net of reinsurance	<u>\$ 204</u>	<u>\$ 1,042</u>
Net unpaid losses and loss expenses, end of year	<u>\$ 486</u>	<u>\$ 675</u>

Net reserves as of December 31, 2013 were \$675,000. During the statement period, \$204,000 was paid for incurred claims and claim adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years as of September 30, 2014 are \$486,000 resulting in a \$15,000 unfavorable prior-year development since December 31, 2013. The decrease is generally the result of ongoing analysis of recent loss development trends. Original estimates are increased or decreased, as additional information becomes known regarding individual claims.

**26. INTERCOMPANY POOLING ARRANGEMENTS**

The Company is not party to any intercompany pooling arrangements.

**27. STRUCTURED SETTLEMENTS**

A. Reserves Released Due to Purchase of Annuities

The Company has not purchased annuities, under which the company is owner and payee, to fund future payments that are fixed or determinable by settlement provisions or by working of statutes.

B. Annuity Insurers with Balances Due Greater than 1% of Policyholders' Surplus

The Company has not purchased annuities, under which the company is owner and payee, to fund future payments that are fixed or determinable by settlement provisions or by working of statutes.

**28. HEALTH CARE RECEIVABLES**

The Company does not have health care receivables under government insured plans.

**29. PARTICIPATING ACCIDENT AND HEALTH POLICIES**

The Company does not have participating accident and health contracts.

**30. PREMIUM DEFICIENCY RESERVES**

The Company does not have premium deficiency reserves.

**31. HIGH DEDUCTIBLES**

The Company does not have any high deductibles.

**32. DISCOUNTING OF LIABILITIES FOR UNPAID LOSSES OR UNPAID LOSS ADJUSTMENT EXPENSES**

The Company did not discount liabilities for unpaid losses or unpaid loss adjustment expenses.

**33. ASBESTOS AND ENVIRONMENTAL RESERVES**

The Company does not have any asbestos or environmental reserves.

**34. SUBSCRIBER SAVINGS ACCOUNTS**

The Company has no subscriber savings accounts.

**35. MULTIPLE PERIL CROP INSURANCE**

The Company did not write multiple peril crop insurance.

**36. FINANCIAL GUARANTEE INSURANCE**

The Company did not write financial guarantee insurance.

# GENERAL INTERROGATORIES

## PART 1 - COMMON INTERROGATORIES

### GENERAL

- 1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? ..... Yes [ ] No [ X ]
- 1.2 If yes, has the report been filed with the domiciliary state? ..... Yes [ ] No [ ]
- 2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? ..... Yes [ ] No [ X ]
- 2.2 If yes, date of change: .....
- 3.1 Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? ..... Yes [ X ] No [ ]  
If yes, complete Schedule Y, Parts 1 and 1A.
- 3.2 Have there been any substantial changes in the organizational chart since the prior quarter end? ..... Yes [ ] No [ X ]
- 3.3 If the response to 3.2 is yes, provide a brief description of those changes.
- 4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? ..... Yes [ ] No [ X ]
- 4.2 If yes, provide the name of the entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1 Name of Entity	2 NAIC Company Code	3 State of Domicile
.....	.....	.....

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? ..... Yes [ ] No [ X ] N/A [ ]  
If yes, attach an explanation.
- 6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. .... 12/31/2008
- 6.2 State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. .... 12/31/2008
- 6.3 State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). .... 02/08/2010
- 6.4 By what department or departments?  
State of Washington, Office of the Insurance Commissioner
- 6.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? ..... Yes [ X ] No [ ] N/A [ ]
- 6.6 Have all of the recommendations within the latest financial examination report been complied with? ..... Yes [ X ] No [ ] N/A [ ]
- 7.1 Has this reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? ..... Yes [ ] No [ X ]
- 7.2 If yes, give full information:
- 8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? ..... Yes [ ] No [ X ]
- 8.2 If response to 8.1 is yes, please identify the name of the bank holding company.
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? ..... Yes [ ] No [ X ]
- 8.4 If response to 8.3 is yes, please provide below the names and location (city and state of the main office) of any affiliates regulated by a federal regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator.

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC
.....	.....	.....	.....	.....	.....

**GENERAL INTERROGATORIES**

- 9.1 Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? ..... Yes [ X ] No [ ]
- (a) Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- (b) Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;
- (c) Compliance with applicable governmental laws, rules and regulations;
- (d) The prompt internal reporting of violations to an appropriate person or persons identified in the code; and
- (e) Accountability for adherence to the code.
- 9.11 If the response to 9.1 is No, please explain:
- 9.2 Has the code of ethics for senior managers been amended? ..... Yes [ ] No [ X ]
- 9.21 If the response to 9.2 is Yes, provide information related to amendment(s).
- 9.3 Have any provisions of the code of ethics been waived for any of the specified officers? ..... Yes [ ] No [ X ]
- 9.31 If the response to 9.3 is Yes, provide the nature of any waiver(s).

**FINANCIAL**

- 10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? ..... Yes [ ] No [ X ]
- 10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: ..... \$

**INVESTMENT**

- 11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) ..... Yes [ ] No [ X ]
- 11.2 If yes, give full and complete information relating thereto:
12. Amount of real estate and mortgages held in other invested assets in Schedule BA: ..... \$
13. Amount of real estate and mortgages held in short-term investments: ..... \$
- 14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? ..... Yes [ ] No [ X ]
- 14.2 If yes, please complete the following:
- |   | 1   | 2  |
|---|---|--|
|   | Prior Year-End<br>Book/Adjusted<br>Carrying Value | Current Quarter<br>Book/Adjusted<br>Carrying Value |
| 14.21 Bonds .....   | \$  | \$   |
| 14.22 Preferred Stock .....   | \$  | \$   |
| 14.23 Common Stock .....  | \$  | \$   |
| 14.24 Short-Term Investments .....  | \$  | \$   |
| 14.25 Mortgage Loans on Real Estate .....   | \$  | \$   |
| 14.26 All Other .....   | \$  | \$   |
| 14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26) ..... | \$  | \$   |
| 14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above .....                       | \$  | \$   |
- 15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? ..... Yes [ ] No [ X ]
- 15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? ..... Yes [ ] No [ ]
- If no, attach a description with this statement.

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America  
**GENERAL INTERROGATORIES**

16. For the reporting entity's security lending program, state the amount of the following as of the current statement date:
- 16.1 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 .....\$ .....
- 16.2 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 .....\$ .....
- 16.3 Total payable for securities lending reported on the liability page .....\$ .....

17. Excluding items in Schedule E - Part 3 - Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III - General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping Agreements of the NAIC Financial Condition Examiners Handbook? ..... Yes [ X ] No [ ]
- 17.1 For all agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1 Name of Custodian(s)	2 Custodian Address
US Bank .....	PD_WA_T10T 1420 Fifth Avenue, Seattle, WA 91801 .....

- 17.2 For all agreements that do not comply with the requirements of the NAIC Financial Condition Examiners Handbook, provide the name, location and a complete explanation:

1 Name(s)	2 Location(s)	3 Complete Explanation(s)
.....	.....	.....

- 17.3 Have there been any changes, including name changes, in the custodian(s) identified in 17.1 during the current quarter? ..... Yes [ ] No [ X ]

- 17.4 If yes, give full information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason
.....	.....	.....	.....

- 17.5 Identify all investment advisors, brokers/dealers or individuals acting on behalf of broker/dealers that have access to the investment accounts, handle securities and have authority to make investments on behalf of the reporting entity:

1 Central Registration Depository	2 Name(s)	3 Address
N/A .....	Hamblin Watsa Investment Council .....	95 Wellington Street West, Suite 802, Toronto, Ontario CN M5J2N7 .....

- 18.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Securities Valuation Office been followed? ..... Yes [ X ] No [ ]

- 18.2 If no, list exceptions:

# GENERAL INTERROGATORIES

## PART 2 - PROPERTY & CASUALTY INTERROGATORIES

1. If the reporting entity is a member of a pooling arrangement, did the agreement or the reporting entity's participation change? ..... Yes [ ] No [ ] N/A [ X ]  
If yes, attach an explanation.

2. Has the reporting entity reinsured any risk with any other reporting entity and agreed to release such entity from liability, in whole or in part, from any loss that may occur on the risk, or portion thereof, reinsured? ..... Yes [ ] No [ X ]  
If yes, attach an explanation.

3.1 Have any of the reporting entity's primary reinsurance contracts been canceled? ..... Yes [ ] No [ X ]

3.2 If yes, give full and complete information thereto.

4.1 Are any of the liabilities for unpaid losses and loss adjustment expenses other than certain workers' compensation tabular reserves (see Annual Statement Instructions pertaining to disclosure of discounting for definition of "tabular reserves") discounted at a rate of interest greater than zero? ..... Yes [ ] No [ X ]

4.2 If yes, complete the following schedule:

			TOTAL DISCOUNT				DISCOUNT TAKEN DURING PERIOD			
1	2	3	4	5	6	7	8	9	10	11
Line of Business	Maximum Interest	Discount Rate	Unpaid Losses	Unpaid LAE	IBNR	TOTAL	Unpaid Losses	Unpaid LAE	IBNR	TOTAL
TOTAL										

5. Operating Percentages:

5.1 A&H loss percent ..... %

5.2 A&H cost containment percent ..... %

5.3 A&H expense percent excluding cost containment expenses ..... %

6.1 Do you act as a custodian for health savings accounts? ..... Yes [ ] No [ X ]

6.2 If yes, please provide the amount of custodial funds held as of the reporting date ..... \$ .....

6.3 Do you act as an administrator for health savings accounts? ..... Yes [ ] No [ X ]

6.4 If yes, please provide the balance of the funds administered as of the reporting date ..... \$ .....

**SCHEDULE F - CEDED REINSURANCE**

Showing All New Reinsurers - Current Year to Date

1 NAIC Company Code	2 ID Number	3 Name of Reinsurer	4 Domiciliary Jurisdiction	5 Type of Reinsurer	6 Certified Reinsurer Rating (1 through 6)	7 Effective Date of Certified Reinsurer Rating
<b>NONE</b>						

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**SCHEDULE T - EXHIBIT OF PREMIUMS WRITTEN**

Current Year to Date - Allocated by States and Territories

	1	Direct Premiums Written		Direct Losses Paid (Deducting Salvage)		Direct Losses Unpaid	
		Active Status	2 Current Year To Date	3 Prior Year To Date	4 Current Year To Date	5 Prior Year To Date	6 Current Year To Date
1. Alabama AL	L					34,410	6,556
2. Alaska AK	L		(12,864)				261,548
3. Arizona AZ	L						8,290
4. Arkansas AR	L						1,736
5. California CA	L						9,028
6. Colorado CO	L		186		2,281		264,463
7. Connecticut CT	N						
8. Delaware DE	L				525,000		50,489
9. District of Columbia DC	L						22,484
10. Florida FL	L	58					5,265
11. Georgia GA	L					1,350,000	1,366,205
12. Hawaii HI	L						83
13. Idaho ID	L						2,058
14. Illinois IL	L		5,320				119,613
15. Indiana IN	L						37,227
16. Iowa IA	L						42,704
17. Kansas KS	L						44,774
18. Kentucky KY	L						1,745
19. Louisiana LA	L						1,113
20. Maine ME	L						27
21. Maryland MD	L						5,895
22. Massachusetts MA	N						2,523
23. Michigan MI	L		(16,830)		59,415		324,198
24. Minnesota MN	L		(412)				402,753
25. Mississippi MS	L			(472)	(1,472)		51,078
26. Missouri MO	L						120,969
27. Montana MT	L						2,657
28. Nebraska NE	L						109,646
29. Nevada NV	L		(43,549)				96,575
30. New Hampshire NH	L						9,079
31. New Jersey NJ	L			58,575			137,701
32. New Mexico NM	L						37,293
33. New York NY	L				2,188,992	190,000	299,426
34. North Carolina NC	L						
35. North Dakota ND	L		(19,811)				17,179
36. Ohio OH	L		(2,899)		213,516	1,000,000	1,006,139
37. Oklahoma OK	L						23,392
38. Oregon OR	L						44,097
39. Pennsylvania PA	L		458		149,465		401,047
40. Rhode Island RI	L						24,214
41. South Carolina SC	L				56,397		2,241
42. South Dakota SD	L			171,955			150,241
43. Tennessee TN	L						3,666
44. Texas TX	L		(18,106)		226,691		23,145
45. Utah UT	L				(128)		8,393
46. Vermont VT	L						
47. Virginia VA	L						84,150
48. Washington WA	L		15,422	3,964	106,373	200	528,619
49. West Virginia WV	L		192				19,887
50. Wisconsin WI	L						
51. Wyoming WY	L						18,145
52. American Samoa AS	N						
53. Guam GU	N						
54. Puerto Rico PR	N						
55. U.S. Virgin Islands VI	N						
56. Northern Mariana Islands MP	N						
57. Canada CAN	N						
58. Aggregate Other Alien OT	XXX						
59. Totals	(a) 49	58	(92,893)	234,022	3,560,940	2,540,200	6,199,756
DETAILS OF WRITE-INS							
58001.	XXX						
58002.	XXX						
58003.	XXX						
58998. Summary of remaining write-ins for Line 58 from overflow page	XXX						
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)	XXX						

(L) Licensed or Chartered - Licensed Insurance Carrier or Domiciled RRG; (R) Registered - Non-domiciled RRGs; (Q) Qualified - Qualified or Accredited Reinsurer; (E) Eligible - Reporting Entities eligible or approved to write Surplus Lines in the state; (N) None of the above - Not allowed to write business in the state.

(a) Insert the number of L responses except for Canada and Other Alien.

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

Fairfax Financial Holdings Limited  
 CHART OF CORPORATE STRUCTURE as of September 30, 2014

Ownership and voting percentage of subsidiary companies is 100% unless otherwise indicated, o=ownership, v=voting.

	Jurisdiction of Incorporation	FEIN / Incorporation #	NAIC/AIN #
FAIRFAX FINANCIAL HOLDINGS LIMITED	Canada	101728897	
--Northbridge Financial Corporation (20.72%)	Canada	893118505	
--Northbridge Share Option 1 Corp.	Ontario	1573820	
--Northbridge Financial Corporation (0.70%)	Canada	893118505	
--1874617 Ontario Limited	Ontario	1874617	
--Northbridge Financial Corporation (23.30%)	Canada	893118505	
--Fairfax Broker Investments Corporation	Canada	8984310	
--Arbor Memorial Services Inc. (2.77%)	Canada	399391	
--Ridley Inc. (8.73%)	Manitoba		311119
--Zenith Insurance Services Inc. (50.00%)	Ontario	891055873	
--Northbridge General Insurance Corporation	Canada	140405564	AA-1560542
--Keg Restaurants Ltd. (8.00%)	Ontario	722212	
--Keg Restaurants U.S., Inc.	Delaware	722212	
--Ridley Inc. (9.56%)	Manitoba		311119
--170 University Partnership (50.00%)	Ontario		
--Northbridge Personal Insurance Corporation	Canada	140405499	AA-1560541
--Zenith Insurance Company	Canada	890694144	
--HWIC Asia Fund	Mauritius	23625/5443	
--105 Adelaide Partnership (50.00%)	Ontario		
--Arbor Memorial Services Inc. (3.37%)	Canada	399391	
--HWIC Asia Fund	Mauritius	23625/5443	
--105 Adelaide Partnership (25.00%)	Ontario		
--HWIC Asia Fund	Mauritius	23625/5443	
--Arbor Memorial Services Inc. (6.57%)	Canada	399391	
--Insurance Technology International Inc.	Ontario	865715197	
--LSA Insurance Services Ltd.	Alberta	895265460	
--The McLennan Group Insurance Inc.	Ontario	132961442	
--The McLennan Group Life Insurance Inc.	Ontario	895447712	
--Zenith Insurance Services Inc. (50.00%)	Ontario	891055873	
--Northbridge Commercial Insurance Corporation	Canada	103526802	AA-1561016
--Proco Transportation Services Inc.	Ontario	1366131	
--Northbridge Professional Transport Training Inc.	Canada	913713	
--105 Adelaide Partnership (25.00%)	Ontario		
--Ridley Inc. (8.12%)	Manitoba		311119
--HWIC Asia Fund	Mauritius	23625/5443	
--Arbor Memorial Services Inc. (3.37%)	Canada	399391	
--Federated Insurance Company of Canada	Canada	101755098	AA-1560009
--Keg Restaurants Ltd. (3.00%)	Ontario	722212	
--Keg Restaurants U.S., Inc.	Delaware	722212	
--Contact + Insurance Network Ltd.	Canada	89755 5025	
--Les services d'assurance le Carrefours Itee	Canada	89425 7526	
--170 University Partnership (50.00%)	Ontario		
--Ridley Inc. (5.41%)	Manitoba		311119
--HWIC Asia Fund	Mauritius	23625/5443	
--Arbor Memorial Services Inc. (3.88%)	Canada	399391	
--7794819 Canada Ltd.	Canada	7794819	
--1874616 Ontario Limited	Ontario	1874616	
--Northbridge Financial Corporation (8.96%)	Canada	893118505	
--CRC Reinsurance Limited	Barbados	34146	AA-3194183
--Advent Capital (Holdings) Ltd. (14.76%)	United Kingdom	3033609	
--Arbor Memorial Services Inc. (15.28%)	Canada	399391	
--HWIC Asia Fund	Mauritius	23625/5443	
--TIG Insurance (Barbados) Limited	Barbados	36540	
--HWIC Asia Fund	Mauritius	23625/5443	
--Hamblin Watsa Investment Counsel Ltd.	Canada	102256245	
--Faircross Holdings Corporation	Ontario	879284354	
--Noro Limited	Ontario	865310296	
--Noro Rentals Ltd.	Ontario	846745057	1806946
--MFXchange Holdings Inc.	Ontario	870836111	
--MFXchange (Ireland) Limited	Ireland	356722	
--MFXchange US, Inc.	Delaware	01-0748234	
--MFX Roanoke, Inc.	Delaware	76-072622	
--Advent Capital (Holdings) Ltd. (38.16%)	United Kingdom	3033609	
--HWIC Asia Fund	Mauritius	23625/5443	
--7817819 Canada Limited	Canada	818294910	7817819
--Polskie Towarzystwo Reasekuracji Spółka Akcyjna	Poland		
--Ridley Inc. (41.77%)	Manitoba		311119
--HWIC Asia Fund	Mauritius	23625/5443	
--8653291 Canada Inc.	Canada	8653291	
--7948883 Canada Inc.	Ontario	7948883	
--8810605 Canada Inc.	Canada	8810605	
--FFHL Limited Partnership (100% GP Interest)	Ontario	1910528	
--Keg Restaurants Ltd. (40.00%)	Ontario	722212	
--Keg Restaurants U.S., Inc.	Delaware	722212	
--KSP Holdco Inc. (55.00%)	Ontario	1906631	
--Kitchen Stuff Plus, Inc.	Ontario		
--William Ashley China Corporation	Canada	805704319	
--William Ashley Canada Corporation	Canada		
--1865713 Ontario Inc.	Ontario	1865713	
--Sporting Life Inc. (75.00%)	Ontario	438364	
--Tommy & Lefebvre Inc.	Ontario	1897245	
--1823671 Ontario Limited	Ontario	1823671	
--Northbridge Financial Corporation (16.42%)	Canada	893118505	
--Fairfax Brasil Participações Ltda. (0.03%)	Brazil		
--Fairfax Brasil Seguros Corporativos S.A. (99.99%)	Brazil		
--FFHL Group Ltd.	Canada	876516188	
--Fairfax (US) Inc.	Delaware	83-0306126	
--Fairfax Holdings Inc.	Connecticut	22-3670103	
--Northbridge Financial Corporation (29.90%)	Canada	893118505	
--American Safety Insurance Holdings, Ltd.	Bermuda		
--American Safety UK Limited	United Kingdom	07953886	
--Fairfax (Barbados) International Corp.	Barbados	16945	
--Fairbridge Capital Private Limited (0.01%)	India	U67190MH2011PTC219284	
--Mohawk River Insurance SCC Ltd.	Barbados	38245	
--Petrochem Holding Co. Ltd.	Barbados	35997	
--Pakit International Trading Company Inc.	Barbados	21079	
--Fairfax Middle East Holdings Inc.	Barbados	30800	
--Gulf Insurance Company (41.43%)	Kuwait		
--Advent Capital (Holdings) Ltd. (1.29%)	United Kingdom	3033609	
--FFH Management Services Limited	Ireland	500011	
--Wentworth Insurance Company Ltd.	Barbados	6408	AA-3160095
--HWIC Asia Fund	Mauritius	23625/5443	
--FFHL Limited Partnership (16.65% LP Interest)	Ontario	1910528	
--Keg Restaurants Ltd. (40.00%)	Ontario	722212	
--Keg Restaurants U.S., Inc.	Delaware	722212	
--Fairbridge Capital (Mauritius) Limited	Mauritius	104261C1/GBL	
--Fairbridge Investments (Mauritius) Limited	Mauritius	104393C1/GBL	
--Fairbridge Capital Private Limited (99.99%)	India	U67190MH2011PTC219284	
--Thomas Cook (India) Limited (73.04%)	India	L63040MH1978PLC020717	
--iKYA Human Capital Solutions Private Limited (77.29%)	India	U74140KA2007PLC043909	
--MFX Infotech Private Limited	India	U72200KA2014PTC074949	
--Hofincos Infotech and Industrial Services Pvt Ltd.	India	U72900TN1978PTC007449	
--Sterling Holiday Resorts (India) Limited (55.09%)	India	L92490TN1986PLC013044	
--Fairfax Asia Limited (83.72% o) (100% v)	Barbados	23105	
--FAL Corporation	Mauritius	48869 C1/GBL	
--ICICI Lombard General Insurance Company Limited (25.71%)	India		AA-5344106
--ANT Success Company Limited (49.00%)	Thailand	10105548014551	
--Falcon Insurance Public Company Limited (31.90%)	Thailand	107535000419	
--First Capital Insurance Limited (97.70%)	Singapore	195000106C	AA-5760026
--Prime Underwriting Managers Pte. Ltd.	Singapore	197401734G	
--HWIC Asia Fund	Mauritius	23625/5443	
--Singapore Reinsurance Corporation Limited (18.93%)	Singapore	197300016C	
--Falcon Insurance Company (Hong Kong) Ltd. (100%)	Hong Kong	55894	
--Falcon (1998) Company Limited	Hong Kong	56911	
--Falcon Insurance Public Company Limited (24.90%)	Thailand	107535000419	
--HWIC Asia Fund	Mauritius	23625/5443	
--The Pacific Insurance Berhad	Malaysia		
--PT. Fairfax Insurance Indonesia (80.00%)	Indonesia	09.05.1.66.36427	
--Fairfax (US) Inc.	Delaware	83-0306126	
--Crum & Forster Holdings Corp.	Delaware	04-3611900	
--United States Fire Insurance Company	Delaware	13-5459190	21113
--FFHL Limited Partnership (18.30% LP Interest)	Ontario	1910528	
--Keg Restaurants Ltd. (40.00%)	Ontario	722212	
--Keg Restaurants U.S., Inc.	Delaware	722212	
--Hatville Group, Inc.	Nevada	94-3360099	
--Fairmont Specialty Insurance Agency	Ohio	34-1920152	
--WagN Pet Club, Inc.	Texas	76-0837597	
--Crum & Forster Specialty Insurance Company	Arizona	13-3545069	44520
--TRG Holding Corporation (5.16%)	Delaware	52-2058814	
--Advent Capital (Holdings) Ltd. (11.76%)	United Kingdom	3033609	
--HWIC Asia Fund	Mauritius	23625/5443	
--Fairmont Specialty Insurance Managers, Inc.	Texas	74-1385078	
--Odyssey Re Holdings Corp. (8.09%)	Delaware	52-2301683	
--Zenith National Insurance Corp. (1.90%)	Delaware	95-2702776	
--American Underwriters Insurance Company	Arkansas	71-6052523	10251
--AMC Re, Inc.	Arkansas	43-1987672	12884
--The North River Insurance Company	New Jersey	22-1964135	21105
--Seneca Insurance Company, Inc.	New York	13-2941133	10936
--MTAW Insurance Company	Delaware	46-4880144	
--Seneca Risk Services, Inc.	Delaware	61-1319316	
--Seneca Specialty Insurance Company	Arizona	86-0902879	10729
--Excelsior Claims Administrators, Inc.	New York	13-3967338	
--HWIC Asia Fund	Mauritius	23625/5443	
--Advent Capital (Holdings) Ltd. (1.99%)	United Kingdom	3033609	

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

Fairfax Financial Holdings Limited CHART OF CORPORATE STRUCTURE as of September 30, 2014		Jurisdiction of Incorporation	FEIN / Incorporation #	NAIC/AIN #
--Zenith National Insurance Corp. (0.10%)		Delaware	95-2702776	
--Crum and Forster Insurance Company		New Jersey	22-2484174	42471
--Crum & Forster Indemnity Company		Delaware	22-2868548	31348
--First Mercury Financial Corporation		Delaware	38-3164336	
--First Mercury Insurance Company		Illinois	38-3299471	10657
--First Mercury Emerald Insurance Services, Inc.		Illinois	38-3364719	
--CoverX Corporation		Michigan	38-2027233	
--FMAH, LLC		Delaware	27-0377433	
--FMR Real Estate LLC		Michigan		
--Odyssey Re Holdings Corp. (30.84%)		Delaware	52-2301683	
--ORH Holdings Inc. (2.50%)		Delaware	75-2869978	
--RiverStone Group LLC		Delaware	02-0511579	
--RiverStone Resources LLC		Delaware	02-0511580	
--RiverStone Claims Management LLC		Delaware	75-2869975	
--TIG Holdings, Inc.		Delaware	94-3172455	
--TRG Holding Corporation (13.48% class I voting, 27.01% class II non-voting)		Delaware	52-2058814	
--NORO (US) Inc.		Delaware	52-2010021	
--Fairfax Financial (US) LLC		Delaware	68-0542646	
--Cunningham Lindsey Claims Management, Inc.		Delaware	75-2356072	
--RSKCO Services, Inc.		Illinois	36-3562456	
--Fairfax Brasil Participações Ltda. (99.97%)		Brazil		
--Fairfax Brasil Seguros Corporativos S.A. (0.01%)		Brazil		
--Colonnade Finance S.à r.l.		Luxembourg	B181305	
--Praktiker Hellas Commercial Societe Anonyme		Greece	725201000	
--Stonebridge Holding S.à r.l.		Luxembourg	B181307	
--Stonebridge Re S.A.		Luxembourg	B61605	
--Fairfax Luxembourg Holdings S.à r.l.		Luxembourg	B148760	
--RiverStone Holdings Limited (100%)		United Kingdom	2709527	
--RiverStone Corporate Capital Limited		United Kingdom	3655017	
--HWIC Asia Fund		Mauritius	23625/5443	
--RiverStone Corporate Capital 2 Limited		United Kingdom	05963321	
--RiverStone Managing Agency Limited		United Kingdom	3253305	
--RiverStone Management Limited		United Kingdom	1268308	
--Sphere Drake Leasing Limited		United Kingdom	1899032	
--Sphere Drake Acquisitions (U.K.) Limited		United Kingdom	2136565	
--RiverStone Insurance Limited		United Kingdom	02763688	
--HWIC Asia Fund		Mauritius	23625/5443	
--RiverStone Insurance (UK) Limited		United Kingdom	01167327	AA-1120465
--HWIC Asia Fund		Mauritius	23625/5443	
--American Safety Holdings II Corporation		Delaware		
--American Safety Administrative Services, Inc.		Georgia	26-2833733	
--American Safety Insurance Services, Inc.		Georgia	58-1871038	
--American Safety Claims Services, Inc.		Georgia	58-2058685	
--American Safety Purchasing Group, Inc.		Georgia	58-2254348	
--Bluestone Agency, Inc.		Arizona	26-0876453	
--Bluestone Surety, Ltd.		Cayman Islands		
--TIG Holdings, Inc.		Delaware	94-3172455	
--TIG Holdings 1, Inc.		Delaware	75-2585402	
--TIG Holdings 2, Inc.		Delaware	75-2585404	
--TIG Bermuda Ltd.		Bermuda	75-2585427	
--TIG Insurance Group, Inc.		Delaware	95-3580308	
--Resolution Group Reinsurance (Barbados) Limited		Barbados	38385	
--Odyssey Re Holdings Corp. (40.72%)		Delaware	52-2301683	
--Odyssey Reinsurance Company		Connecticut	47-0698507	23680
--FFHL Limited Partnership (36.70% LP Interest)		Ontario	1910528	
--Keg Restaurants Ltd. (40.00%)		Ontario	722212	
--Keg Restaurants U.S., Inc.		Delaware	722212	
--Odyssey Reinsurance Company Escritório de Representação no Brasil Ltda. (99.90%)		Brazil		
--Fairfax Asia Limited (16.28% non-voting)		Barbados	23105	
--Singapore Reinsurance Corporation Limited (8.70%)		Singapore		
--HWIC Asia Fund		Mauritius	23625/5443	
--Arbor Memorial Services Inc. (6.54%)		Canada	399391	
--O.R.E Holdings Limited		Mauritius	48905-CI/BGL	
--Cheran Enterprises Private Limited (45.00%)		Coimbatore, India		
--Cheraan Propertiees Limited (99.99%)		Coimbatore, India		
--Vasanth Mills Limited (28.19%)		Coimbatore, India		
--Vasanth Mills Limited (35.70%)		Coimbatore, India		
--Clearwater Select Insurance Company		Connecticut	23-2745904	10019
--HWIC Asia Fund		Mauritius	23625/5443	
--Hudson Insurance Company		Delaware	13-5150451	25054
--HWIC Asia Fund		Mauritius	23625/5443	
--Napa River Insurance Services, Inc.		California	41-2178967	
--Hudson Crop Insurance Services, Inc.		Delaware	26-4395836	
--Hudson Specialty Insurance Company		New York	75-1637737	37079
--HWIC Asia Fund		Mauritius	23625/5443	
--Advent Capital (Holdings) Ltd. (2.20%)		United Kingdom	3033609	
--Hudson Excess Insurance Company		Delaware	45-5271776	14484
--Newline Holdings UK Limited		United Kingdom	3223692	
--Newline Malaysia Limited		Malaysia	LL11208	
--Newline Asia Services Pte. Ltd.		Singapore	200701464W	
--Newline Underwriting Management Limited		United Kingdom	3223686	
--Newline Corporate Name Limited		United Kingdom	3223678	AA-1127218
--HWIC Asia Fund		Mauritius	23625/5443	
--Newline Underwriting Limited		United Kingdom	3821204	
--Newline Insurance Company Limited		United Kingdom	4409827	AA-1120062
--Newline Australia Insurance Pty. Ltd.		Australia	81118089651	
--Odyssey Holdings Latin America, Inc.		Delaware	75-2741663	
--Odyssey Reinsurance Company Escritório de Representação no Brasil Ltda. (0.10%)		Brazil		
--Odyssey Latin America Inc.		Delaware	75-2741665	
--Advent Capital (Holdings) Ltd. (14.82%)		United Kingdom	3033609	
--Odyssey Services, SA de CV		Mexico	05E-980819-UQ7	
--Zenith National Insurance Corp. (6.07%)		Delaware	95-2702776	
--TRG Holding Corporation (4.98%)		Delaware	52-2058814	
--Clearwater Insurance Company		Delaware	13-2781282	25070
--FFHL Limited Partnership (8.40% LP Interest)		Ontario	1910528	
--Keg Restaurants Ltd. (40.00%)		Ontario	722212	
--Keg Restaurants U.S., Inc.		Delaware	722212	
--Clearwater Insurance Trust I		Delaware		
--HWIC Asia Fund		Mauritius	23625/5443	
--TRG Holding Corporation (47.42%)		Delaware	52-2058814	
--The Resolution Group, Inc.		Delaware	22-3258262	
--Resolution Reinsurance Services Corporation		Delaware	36-3943921	
--St. John's Insurance Company Limited		Bermuda		AA-3190582
--TIG Holdings, Inc.				
--TIG Insurance Group, Inc.				
--TIG Insurance Company		California	94-1517098	25534
--HWIC Asia Fund		Mauritius	23625/5443	
--TRG Holding Corporation (28.96%)		Delaware	52-2058814	
--TIG Holdings 4, Inc.		Delaware	75-2681633	
--Commonwealth Insurance Company of America		Washington	91-1673817	10220
--ORH Holdings Inc. (97.50%)		Delaware	75-2869978	
--Odyssey Re Holdings Corp. (11.53%)		Delaware	52-2301683	
--Odyssey Re Holdings Corp. (8.82%)		Delaware	52-2301683	
--Advent Capital (Holdings) Ltd. (8.51%)		United Kingdom	3033609	
--General Fidelity Insurance Company		South Carolina	330242848	30007
--American Safety Holdings Corp.		Georgia	58-2487367	
--American Safety Capital Trust III, Inc.		Delaware	37-1475510	
--American Safety Casualty Insurance Company		Oklahoma	58-2056755	39969
--American Safety Indemnity Company		Oklahoma	76-0405911	25433
--HWIC Asia Fund		Mauritius	23625/5443	
--Fairmont Specialty Group Inc.		Mauritius	23625/5443	
--Fairmont Premier Insurance Company		California	48-1308310	
--Advent Capital (Holdings) Ltd. (0.89%)		United Kingdom	94-0781581	25518
--Fairmont Insurance Company		California	94-1737938	18864
--Advent Capital (Holdings) Ltd. (0.56%)		United Kingdom	3033609	
--Fairmont Specialty Insurance Company		California	74-1280541	24384
--Advent Capital (Holdings) Ltd. (5.06%)		United Kingdom	3033609	
--HWIC Asia Fund		Mauritius	23625/5443	
--Valiant Insurance Group, LLC		Delaware	26-1176586	
--Investment and Administrative Services Company		Delaware	20-4167004	
--Valiant Insurance Company		Delaware	52-0876199	26611
--Valiant Specialty Insurance Company		Delaware	26-2986716	13551
--Zenith National Insurance Corp. (91.93%)		Delaware	95-2702776	
--HWIC Asia Fund		Mauritius	23625/5443	
--Zenith Insurance Company		California	95-1651549	13269
--FFHL Limited Partnership (19.95% LP Interest)		Ontario	1910528	
--Keg Restaurants Ltd. (40.00%)		Ontario	722212	
--Keg Restaurants U.S., Inc.		Delaware	722212	
--ZNAT Insurance Company		California	95-4103565	30120
--Zenith of Nevada, Inc.		Nevada	88-0236762	
--1390 Main Street LLC		Delaware	91-1947518	
--Zenith Insurance Management Services, Inc.		Florida	65-0798289	
--HWIC Asia Fund		Mauritius	23625/5443	
--Zenith Development Corp.		Nevada	95-4717759	

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
...0158 ...	Fairfax Financial Group .....					Toronto Stock Exchange	Fairfax Financial Holdings Limited .....	.CAN	UDP					0000001
							Northbridge Financial Corporation .....	.CAN	NIA	Fairfax Financial Holdings Limited	Ownership	20.720	Fairfax Financial Holdings Limited	
							Northbridge Share Option 1 Corp. ....	.CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Northbridge Financial Corporation .....	.CAN	NIA	Northbridge Share Option 1 Corp.	Ownership	0.700	Fairfax Financial Holdings Limited	
							1874617 Ontario Limited .....	.CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Northbridge Financial Corporation .....	.CAN	NIA	1874617 Ontario Limited	Ownership	23.300	Fairfax Financial Holdings Limited	
							Fairfax Broker Investments Corporation ..	.CAN	NIA	Northbridge Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							Arbor Memorial Services, Inc. ....	.CAN	NIA	Northbridge Financial Corporation	Ownership	2.770	Fairfax Financial Holdings Limited	
							Ridley Inc. ....	.CAN	NIA	Northbridge Financial Corporation	Ownership	8.730	Fairfax Financial Holdings Limited	
							Zenith Insurance Services Inc. ....	.CAN	NIA	Northbridge Financial Corporation	Ownership	50.000	Fairfax Financial Holdings Limited	
							Northbridge General Insurance Corporation	.CAN	NIA	Northbridge Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							Northbridge General Insurance Corporation							
							Keg Restaurants Ltd .....	.CAN	NIA	Northbridge General Insurance Corporation	Ownership	8.000	Fairfax Financial Holdings Limited	
							Keg Restaurants U.S., Inc. ....	.DE	NIA	Keg Restaurants Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Ridley Inc. ....	.CAN	NIA	Northbridge General Insurance Corporation	Ownership	9.560	Fairfax Financial Holdings Limited	
							170 University Partnership .....	.CAN	NIA	Northbridge General Insurance Corporation	Ownership	50.000	Fairfax Financial Holdings Limited	
							Northbridge Personal Insurance Corporation							
							Northbridge Personal Insurance Corporation	.CAN	NIA	Northbridge General Insurance Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							Zenith Insurance Company .....	.CAN	NIA	Northbridge Personal Insurance Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund .....	.MUS	NIA	Zenith Insurance Company	Ownership	1.100	Fairfax Financial Holdings Limited	0000002
							105 Adelaide Partnership .....	.CAN	NIA	Northbridge Personal Insurance Corporation	Ownership	50.000	Fairfax Financial Holdings Limited	
							Arbor Memorial Services Inc. ....	.CAN	NIA	Northbridge Personal Insurance Corporation	Ownership	3.370	Fairfax Financial Holdings Limited	
							HWIC Asia Fund .....	.MUS	NIA	Northbridge Personal Insurance Corporation	Ownership	1.600	Fairfax Financial Holdings Limited	0000003
							105 Adelaide Partnership .....	.CAN	NIA	Northbridge General Insurance Corporation	Ownership	25.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund .....	.MUS	NIA	Northbridge General Insurance Corporation	Ownership	13.740	Fairfax Financial Holdings Limited	0000004
							Arbor Memorial Services Inc. ....	.CAN	NIA	Northbridge General Insurance Corporation	Ownership	6.570	Fairfax Financial Holdings Limited	
							Insurance Technology International Inc. ....	.CAN	NIA	Northbridge Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							LSA Insurance Services Ltd. ....	.CAN	NIA	Northbridge Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							The McLennan Group Insurance Inc. ....	.CAN	NIA	LSA Insurance Services Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							The McLennan Group Life Insurance Inc. ....	.CAN	NIA	The McLennan Group Insurance Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Zenith Insurance Services Inc. ....	.CAN	NIA	LSA Insurance Services Ltd.	Ownership	50.000	Fairfax Financial Holdings Limited	
							Northbridge Commercial Insurance Corporation							
							Northbridge Commercial Insurance Corporation	.CAN	NIA	Northbridge Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							Proco Transportation Services Inc. ....	.CAN	NIA	Northbridge Commercial Insurance Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							Northbridge Professional Transport Training Inc. ....	.CAN	NIA	Northbridge Commercial Insurance Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							105 Adelaide Partnership .....	.CAN	NIA	Northbridge Commercial Insurance Corporation	Ownership	25.000	Fairfax Financial Holdings Limited	
							Ridley Inc. ....	.CAN	NIA	Northbridge Commercial Insurance Corporation	Ownership	8.120	Fairfax Financial Holdings Limited	

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
							HWIC Asia Fund	MUS	NIA	Northbridge Commercial Insurance Corporation	Ownership	1.950	Fairfax Financial Holdings Limited	0000005
							Arbor Memorial Services Inc.	CAN	NIA	Northbridge Commercial Insurance Corporation	Ownership	3.370	Fairfax Financial Holdings Limited	
							Federated Insurance Company of Canada	CAN	NIA	Northbridge Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							Keg Restaurants Ltd.	CAN	NIA	Federated Insurance Company of Canada	Ownership	3.000	Fairfax Financial Holdings Limited	
							Keg Restaurants U.S., Inc.	DE	NIA	Keg Restaurants Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Contact + Insurance Network Ltd.	CAN	NIA	Federated Insurance Company of Canada	Ownership	100.000	Fairfax Financial Holdings Limited	
							Les services d'assurance Carrefours Itee	CAN	NIA	Federated Insurance Company of Canada	Ownership	100.000	Fairfax Financial Holdings Limited	
							170 University Partnership	CAN	NIA	Federated Insurance Company of Canada	Ownership	50.000	Fairfax Financial Holdings Limited	
							Ridley Inc.	CAN	NIA	Federated Insurance Company of Canada	Ownership	5.410	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	Federated Insurance Company of Canada	Ownership	1.330	Fairfax Financial Holdings Limited	0000006
							Arbor Memorial Services Inc.	CAN	NIA	Federated Insurance Company of Canada	Ownership	3.880	Fairfax Financial Holdings Limited	
							7794819 Canada Ltd.	CAN	NIA	Northbridge Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							1874616 Ontario Limited	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Northbridge Financial Corporation	CAN	NIA	1874616 Ontario Limited	Ownership	8.960	Fairfax Financial Holdings Limited	
							CRC Reinsurance Limited	GBR	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Advent Capital (Holdings) Ltd.	GBR	NIA	CRC Reinsurance Limited	Ownership	14.760	Fairfax Financial Holdings Limited	
							Arbor Memorial Services Inc.	CAN	NIA	CRC Reinsurance Limited	Ownership	15.280	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	CRC Reinsurance Limited	Ownership	2.050	Fairfax Financial Holdings Limited	0000007
							TIG Insurance (Barbados) Limited	BRB	NIA	CRC Reinsurance Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	TIG Insurance (Barbados) Limited	Ownership	4.640	Fairfax Financial Holdings Limited	0000008
							Hamblin Watsa Investment Counsel Ltd.	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Faircross Holdings Corporation	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Noro Limited	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Noro Rentals Ltd.	CAN	NIA	Noro Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							MFXchange Holdings Inc.	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
			01-0748234				MFXchange (Ireland) Limited	JRL	NIA	MFXchange Holdings Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			76-0772622				MFXchange US, Inc.	DE	NIA	MFXchange Holdings Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							MFX Roanoke, Inc.	DE	NIA	MFXchange US, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							7948883 Canada Inc.	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							8810605 Canada Inc.	CAN	NIA	7948883 Canada Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							FFHL Limited Partnership	CAN	NIA	7948883 Canada Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	0000009
							Keg Restaurants Ltd.	CAN	NIA	FFHL Limited Partnership	Ownership	40.000	Fairfax Financial Holdings Limited	
							Keg Restaurants U.S., Inc.	DE	NIA	Keg Restaurants Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							KSP Holdco Inc.	CAN	NIA	7948883 Canada Inc.	Ownership	55.000	Fairfax Financial Holdings Limited	
							Kitchen Stuff Plus, Inc.	CAN	NIA	KSP Holdco Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							William Ashley China Corporation	CAN	NIA	7948883 Canada Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							William Ashley Canada Corporation	CAN	NIA	William Ashley China Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
							1865713 Ontario Inc.	CAN	NIA	7948883 Canada Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Sporting Life Inc.	CAN	NIA	1865713 Ontario Inc.	Ownership	75.000	Fairfax Financial Holdings Limited	
							Tommy & Lefebvre Inc.	CAN	NIA	1865713 Ontario Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	Fairfax Financial Holdings Limited	Ownership	2.230	Fairfax Financial Holdings Limited	0000010
							8653291 Canada Inc.	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							1823671 Ontario Limited	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Northbridge Financial Corporation	CAN	NIA	1823671 Ontario Limited	Ownership	16.420	Fairfax Financial Holdings Limited	
							Advent Capital (Holdings) Ltd.	GBR	NIA	Fairfax Financial Holdings Limited	Ownership	38.160	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	Advent Capital (Holdings) Ltd.	Ownership	0.600	Fairfax Financial Holdings Limited	0000011
							7817819 Canada Limited	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Polskie Towarzystwo Reasekuracji Spółka Akcyjna	POL	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
							Fairfax Brasil Participações Ltda.	BRA	NIA	Fairfax Financial Holdings Limited	Ownership	0.030	Fairfax Financial Holdings Limited	
							Fairfax Brasil Seguros Corporativos S.A.	BRA	NIA	Fairfax Brasil Participações Ltda.	Ownership	99.990	Fairfax Financial Holdings Limited	
							Ridley Inc.	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	41.770	Fairfax Financial Holdings Limited	
							FFHL Group Ltd.	CAN	NIA	Fairfax Financial Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Fairfax Brasil Participações Ltda.	BRA	NIA	FFHL Group Ltd.	Ownership	99.970	Fairfax Financial Holdings Limited	
							Fairfax Brasil Seguros Corporativos S.A.	BRA	NIA	FFHL Group Ltd.	Ownership	0.010	Fairfax Financial Holdings Limited	
							Northbridge Financial Corporation	CAN	NIA	FFHL Group Ltd.	Ownership	29.900	Fairfax Financial Holdings Limited	
							American Safety Insurance Holdings Ltd.	BMU	NIA	FFHL Group Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							American Safety UK Limited	GBR	NIA	American Safety Insurance Holdings Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
			22-3670103				Fairfax Holdings Inc.	CT	NIA	FFHL Group Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Fairfax (Barbados) International Corp.	BRB	NIA	FFHL Group Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Fairfax Capital Private Limited	JND	NIA	Fairfax (Barbados) International Corp.	Ownership	0.010	Fairfax Financial Holdings Limited	
							Mohawk River Insurance SCC Ltd.	BRB	NIA	Fairfax (Barbados) International Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Fairfax Middle East Holdings Inc.	BRB	NIA	Fairfax (Barbados) International Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Gulf Insurance Company	KWT	NIA	Fairfax Middle East Holdings Inc.	Ownership	41.430	Fairfax Financial Holdings Limited	
							Petrochem Holding Co. Ltd.	BRB	NIA	Fairfax (Barbados) International Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Pakit International Trading Company Inc.	BRB	NIA	Petrochem Holding Co. Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Advent Capital (Holdings) Ltd.	GBR	NIA	Fairfax (Barbados) International Corp.	Ownership	1.290	Fairfax Financial Holdings Limited	
							FFH Management Services Limited	JRL	NIA	Fairfax (Barbados) International Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Wentworth Insurance Company Ltd.	BRB	IA	Fairfax (Barbados) International Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	Wentworth Insurance Company Ltd.	Ownership	2.090	Fairfax Financial Holdings Limited	0000012
							FFHL Limited Partnership	CAN	NIA	Wentworth Insurance Company Ltd.	Ownership	16.650	Fairfax Financial Holdings Limited	0000013
							Keg Restaurants Ltd.	CAN	NIA	FFHL Limited Partnership	Ownership	40.000	Fairfax Financial Holdings Limited	
							Keg Restaurants U.S., Inc.	DE	NIA	Keg Restaurants Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Fairbridge Capital (Mauritius) Limited	MUS	NIA	Fairfax (Barbados) International Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Fairbridge Investments (Mauritius) Limited	MUS	NIA	Fairbridge Capital (Mauritius) Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Fairbridge Capital Private Limited	JND	NIA	Fairbridge Capital (Mauritius) Limited	Ownership	99.990	Fairfax Financial Holdings Limited	
							Thomas Cook (India) Limited	JND	NIA	Fairbridge Capital (Mauritius) Limited	Ownership	73.040	Fairfax Financial Holdings Limited	
							IKYA Human Capital Solutions Private Limited	JND	NIA	Thomas Cook (India) Limited	Ownership	77.290	Fairfax Financial Holdings Limited	
							MFX Infotech Private Limited	JND	NIA	IKYA Human Capital Solutions Private Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Hofincons Infotech and Industrial Services Pvt. Ltd.	JND	NIA	IKYA Human Capital Solutions Private Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Sterling Holiday Resorts (India) Limited	JND	NIA	Thomas Cook (India) Limited	Ownership	55.090	Fairfax Financial Holdings Limited	
							Fairfax Asia Limited	BRB	NIA	Fairfax (Barbados) International Corp.	Ownership	83.720	Fairfax Financial Holdings Limited	0000014
							FAL Corporation	MUS	NIA	Fairfax Asia Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							ICICI Lombard General Insurance Company Limited	JND	NIA	FAL Corporation	Ownership	25.710	Fairfax Financial Holdings Limited	
							ANT Success Company Limited	THA	NIA	FAL Corporation	Ownership	49.000	Fairfax Financial Holdings Limited	
							Falcon Insurance Public Company Limited	THA	NIA	ANT Success Company Limited	Ownership	31.900	Fairfax Financial Holdings Limited	
							First Capital Insurance Limited	SGP	NIA	Fairfax Asia Limited	Ownership	97.700	Fairfax Financial Holdings Limited	
							Prime Underwriting Managers Pte. Ltd.	SGP	NIA	First Capital Insurance Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	First Capital Insurance Limited	Ownership	1.990	Fairfax Financial Holdings Limited	0000015
							Singapore Reinsurance Corporation Limited	SGP	NIA	First Capital Insurance Limited	Ownership	18.930	Fairfax Financial Holdings Limited	
							Falcon Insurance Company (Hong Kong) Ltd.	HKG	NIA	Fairfax Asia Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Falcon (1998) Company Limited	HKG	NIA	Falcon Insurance Company (Hong Kong) Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Falcon Insurance Public Company Limited	THA	NIA	Falcon Insurance Company (Hong Kong) Ltd.	Ownership	24.900	Fairfax Financial Holdings Limited	

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**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
							HWIC Asia Fund	..MUS	..NIA	Falcon Insurance Company (Hong Kong) Ltd.	Ownership	..0.670	Fairfax Financial Holdings Limited	0000016
							The Pacific Insurance Berhad	..MYS	..NIA	Fairfax Asia Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							PT. Fairfax Insurance Indonesia	..IDN	..NIA	Fairfax Asia Limited	Ownership	80.000	Fairfax Financial Holdings Limited	
							Colonnade Finance S.à.r.l.	..LUX	..NIA	FFHL Group Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Praktiker Hellas Commercial Societe Anonyme	..GRC	..NIA	Colonnade Finance S.à.r.l.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Stonebridge Holding S.à.r.l.	..LUX	..NIA	FFHL Group Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Stonebridge Re S.A.	..LUX	..NIA	Stonebridge Holding S.à.r.l.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Fairfax Luxembourg Holdings S.à.r.l.	..LUX	..NIA	Stonebridge Re S.A.	Ownership	100.000	Fairfax Financial Holdings Limited	
							RiverStone Holdings Limited	..GBR	..NIA	Fairfax Luxembourg Holdings S.à.r.l.	Ownership	100.000	Fairfax Financial Holdings Limited	
							RiverStone Corporate Capital Limited	..GBR	..NIA	RiverStone Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	..MUS	..NIA	RiverStone Corporate Capital Limited	Ownership	0.180	Fairfax Financial Holdings Limited	0000017
							RiverStone Corporate Capital 2 Limited	..GBR	..NIA	RiverStone Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							RiverStone Managing Agency Limited	..GBR	..NIA	RiverStone Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							RiverStone Management Limited	..GBR	..NIA	RiverStone Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Sphere Drake Leasing Limited	..GBR	..NIA	RiverStone Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							Sphere Drake Acquisitions (U.K.) Limited	..GBR	..NIA	RiverStone Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							RiverStone Insurance Limited	..GBR	..NIA	RiverStone Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	..MUS	..NIA	RiverStone Insurance Limited	Ownership	2.400	Fairfax Financial Holdings Limited	0000018
							RiverStone Insurance (UK) Limited	..GBR	..NIA	RiverStone Holdings Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	..MUS	..NIA	RiverStone Insurance (UK) Limited	Ownership	1.760	Fairfax Financial Holdings Limited	0000019
			83-0306126				Fairfax (US) Inc.	..DE	..UDP	FFHL Group Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
			04-3611900				Crum & Forster Holdings Corp.	..DE	..NIA	Fairfax (US) Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	21113	13-5459190				United States Fire Insurance Company	..DE	..IA	Crum & Forster Holdings Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							FFHL Limited Partnership	..CAN	..NIA	United States Fire Insurance Company	Ownership	18.300	Fairfax Financial Holdings Limited	0000020
							Keg Restaurants Ltd.	..CAN	..NIA	FFHL Limited Partnership	Ownership	40.000	Fairfax Financial Holdings Limited	
							Keg Restaurants U.S., Inc.	..DE	..NIA	Keg Restaurants Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
			94-3360099				Hartville Group, Inc.	..NV	..NIA	United States Fire Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			34-1920152				Fairmont Specialty Insurance Agency	..OH	..NIA	Hartville Group, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			76-0837597				Wag'N Pet Club, Inc.	..TX	..NIA	Hartville Group, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	44520	13-3545069				Crum & Forster Specialty Insurance Company	..AZ	..IA	United States Fire Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			52-2058814				TRG Holding Corporation	..DE	..NIA	United States Fire Insurance Company	Ownership	5.160	Fairfax Financial Holdings Limited	0000021
							Advent Capital (Holdings) Ltd.	..GBR	..NIA	United States Fire Insurance Company	Ownership	11.760	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	..MUS	..NIA	United States Fire Insurance Company	Ownership	9.060	Fairfax Financial Holdings Limited	0000022
							Fairmont Specialty Insurance Managers, Inc.	..TX	..NIA	United States Fire Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			74-1385078				Odyssey Re Holdings Corp.	..DE	..NIA	United States Fire Insurance Company	Ownership	8.090	Fairfax Financial Holdings Limited	
			52-2301683				Zenith National Insurance Corp.	..DE	..NIA	United States Fire Insurance Company	Ownership	1.900	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	10251	71-6052523				American Underwriters Insurance Company	..AR	..IA	United States Fire Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	12884	43-1987672				AMC Re, Inc.	..AR	..IA	United States Fire Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	21105	22-1964135				The North River Insurance Company	..NJ	..IA	Crum & Forster Holdings Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	10936	13-2941133				Seneca Insurance Company, Inc.	..NY	..IA	The North River Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			46-4880144				MTAW Insurance Company	..DE	..IA	Seneca Insurance Company, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			61-1319316				Seneca Risk Services, Inc.	..DE	..NIA	Seneca Insurance Company, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	10729	86-0902876				Seneca Specialty Insurance Company	..AZ	..IA	Seneca Insurance Company, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			13-3968338				Excelsior Claims Administrators, Inc.	..NY	..NIA	Seneca Insurance Company, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	..MUS	..NIA	The North River Insurance Company	Ownership	2.890	Fairfax Financial Holdings Limited	0000023
							Advent Capital (Holdings) Ltd.	..GBR	..NIA	The North River Insurance Company	Ownership	1.990	Fairfax Financial Holdings Limited	
			95-2702776				Zenith National Insurance Corp.	..DE	..NIA	The North River Insurance Company	Ownership	0.100	Fairfax Financial Holdings Limited	

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STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
0158	Fairfax Financial Group	42471	22-2464174				Crum and Forster Insurance Company	NJ	IA	Crum & Forster Holdings Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	31348	22-2868548				Crum & Forster Indemnity Company	DE	IA	Crum & Forster Holdings Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
			38-3164336				First Mercury Financial Corporation	DE	NIA	Crum & Forster Holdings Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	10657	38-3299471				First Mercury Insurance Company	IL	IA	First Mercury Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
			38-3364719				First Mercury Emerald Insurance Services, Inc.	IL	NIA	First Mercury Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
			38-2027233				CoverX Corporation	MI	NIA	First Mercury Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
			27-0377433				FMAH, LLC	DE	NIA	First Mercury Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
			52-2301683				FMR Real Estate LLC	MI	NIA	First Mercury Financial Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
			75-2869978				Odyssey Re Holdings Corp.	DE	NIA	Fairfax (US) Inc.	Ownership	30.840	Fairfax Financial Holdings Limited	
			02-0511579				ORH Holdings Inc.	DE	NIA	Fairfax (US) Inc.	Ownership	2.500	Fairfax Financial Holdings Limited	
			02-0511580				RiverStone Group LLC	DE	NIA	Fairfax (US) Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			75-2869975				RiverStone Resources LLC	DE	NIA	RiverStone Group LLC	Ownership	100.000	Fairfax Financial Holdings Limited	
			95-2702776				RiverStone Claims Management LLC	DE	NIA	RiverStone Resources LLC	Ownership	100.000	Fairfax Financial Holdings Limited	
							Zenith National Insurance Corp.	DE	NIA	Fairfax (US) Inc.	Ownership	91.930	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	13269	95-1651549				HWIC Asia Fund	MUS	NIA	Zenith National Insurance Corp.	Ownership	3.000	Fairfax Financial Holdings Limited	0000024
							Zenith Insurance Company	CA	IA	Zenith National Insurance Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							FFHL Limited Partnership	CAN	NIA	Zenith Insurance Company	Ownership	19.950	Fairfax Financial Holdings Limited	0000025
							Keg Restaurants Ltd.	CAN	NIA	FFHL Limited Partnership	Ownership	40.000	Fairfax Financial Holdings Limited	
							Keg Restaurants U.S., Inc.	DE	NIA	Keg Restaurants Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	30120	95-4103565				ZNAT Insurance Company	CA	IA	Zenith Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			88-0296762				Zenith of Nevada, Inc.	NV	NIA	Zenith Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			91-1947518				1390 Main Street LLC	DE	NIA	Zenith Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			65-0798289				Zenith Insurance Management Services, Inc.	FL	NIA	Zenith Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			95-4717759				HWIC Asia Fund	MUS	NIA	Zenith Insurance Company	Ownership	2.590	Fairfax Financial Holdings Limited	0000026
			52-2010021				Zenith Development Corp.	NV	NIA	Zenith National Insurance Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
			75-2356072				NORO (US) Inc.	DE	NIA	Fairfax (US) Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			36-3562456				Cunningham Lindsey Claims Management, Inc.	DE	NIA	Fairfax (US) Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			68-0542646				RSKCO Services, Inc.	IL	NIA	Fairfax (US) Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			26-2833733				Fairfax Financial (US) LLC	DE	NIA	Fairfax (US) Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			58-1871038				American Safety Holdings II Corporation	DE	NIA	Fairfax (US) Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			58-2058685				American Safety Administrative Services, Inc.	GA	NIA	American Safety Holdings II Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
			58-2254348				American Safety Insurance Services, Inc.	GA	NIA	American Safety Holdings II Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
			26-0876453				American Safety Claims Services, Inc.	GA	NIA	American Safety Insurance Services, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			52-2058814				American Safety Purchasing Group, Inc.	GA	NIA	American Safety Insurance Services, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			94-3172455				Bluestone Agency, Inc.	AZ	NIA	American Safety Holdings II Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
			75-2585402				Bluestone Surety, Ltd.	CYM	NIA	Bluestone Agency, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			75-2585404				TRG Holding Corporation	DE	NIA	Fairfax (US) Inc.	Ownership	13.480	Fairfax Financial Holdings Limited	0000027
			95-3580308				TIG Holdings, Inc.	DE	UDP	Fairfax (US) Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			52-2058814				TIG Holdings 1, Inc.	DE	NIA	TIG Holdings, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							TIG Holdings 2, Inc.	DE	NIA	TIG Holdings 1, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							TIG Bermuda Ltd.	BB	IA	TIG Holdings 2, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							TIG Insurance Group, Inc.	DE	UDP	TIG Holdings, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Resolution Group Reinsurance (Barbados) Limited		NIA	TIG Insurance Group, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							TRG Holding Corporation	DE	NIA	TIG Insurance Group, Inc.	Ownership	4.980	Fairfax Financial Holdings Limited	0000028

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**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

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0158	Fairfax Financial Group	25070	13-2781282				Clearwater Insurance Company	DE	IA	TIG Insurance Group, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							FFHL Limited Partnership	CAN	NIA	Clearwater Insurance Company	Ownership	8.400	Fairfax Financial Holdings Limited	0000029
							Keg Restaurants Ltd	CAN	NIA	FFHL Limited Partnership	Ownership	40.000	Fairfax Financial Holdings Limited	
							Keg Restaurants U.S., Inc.	DE	NIA	Keg Restaurants Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Clearwater Insurance Trust I	DE	NIA	Clearwater Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			52-2058814				HWIC Asia Fund	MUS	NIA	Clearwater Insurance Company	Ownership	2.660	Fairfax Financial Holdings Limited	0000030
			22-3258262				TRG Holding Corporation	DE	NIA	Clearwater Insurance Company	Ownership	47.420	Fairfax Financial Holdings Limited	0000031
							The Resolution Group, Inc.	DE	NIA	TRG Holding Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
			36-3943921				Resolution Reinsurance Services Corporation	DE	NIA	The Resolution Group, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							St. John's Insurance Company Limited	BMU	IA	Resolution Reinsurance Services Corporation	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	25534	94-1517098				TIG Insurance Company	CA	UDP	TIG Insurance Group, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
			52-2058814				TRG Holding Corporation	DE	NIA	TIG Insurance Company	Ownership	28.960	Fairfax Financial Holdings Limited	0000032
			75-2681633				TIG Holdings 4, Inc.	DE	NIA	TIG Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
0158		10220	91-1673817				Commonwealth Insurance Company of America	WA	RE	TIG Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			75-2869978				ORH Holdings Inc.	DE	NIA	TIG Insurance Company	Ownership	97.500	Fairfax Financial Holdings Limited	
			52-2310683				Odyssey Re Holdings Corp.	DE	NIA	ORH Holdings Inc.	Ownership	11.530	Fairfax Financial Holdings Limited	
			52-2301683				Odyssey Re Holdings Corp.	DE	NIA	TIG Insurance Company	Ownership	8.820	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	TIG Insurance Company	Ownership	6.770	Fairfax Financial Holdings Limited	0000033
							Advent Capital (Holdings) Ltd.	GBR	NIA	TIG Insurance Company	Ownership	8.510	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	30007	33-0242848				General Fidelity Insurance Company	SC	IA	TIG Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			58-2487367				American Safety Holdings Corp.	GA	NIA	General Fidelity Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			37-1475510				American Safety Capital Trust III, Inc.	DE	NIA	American Safety Holdings Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							American Safety Casualty Insurance Company							
0158	Fairfax Financial Group	39969	58-2056755					OK	IA	American Safety Holdings Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
							American Safety Indemnity Company	OK	IA	American Safety Casualty Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	25433	76-0405911				HWIC Asia Fund	MUS	NIA	American Safety Indemnity Company	Ownership	0.280	Fairfax Financial Holdings Limited	0000034
							HWIC Asia Fund	MUS	NIA	General Fidelity Insurance Company	Ownership	0.510	Fairfax Financial Holdings Limited	0000035
			48-1308310				Fairmont Specialty Group Inc.	DE	DS	TIG Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	25518	94-0781581				Fairmont Premier Insurance Company	CA	IA	Fairmont Specialty Group Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Advent Capital (Holdings) Ltd.	GBR	NIA	Fairmont Premier Insurance Company	Ownership	0.890	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	18864	94-1737938				Fairmont Insurance Company	CA	IA	Fairmont Premier Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							Advent Capital (Holdings) Ltd.	GBR	NIA	Fairmont Insurance Company	Ownership	0.560	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	24384	74-1280541				Fairmont Specialty Insurance Company	CA	IA	Fairmont Premier Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							Advent Capital (Holdings) Ltd.	GBR	NIA	Fairmont Specialty Insurance Company	Ownership	5.060	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	Fairmont Specialty Insurance Company	Ownership	0.210	Fairfax Financial Holdings Limited	0000036
			26-1176586				Valiant Insurance Group, LLC	DE	NIA	TIG Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							Investment and Administrative Services Company	DE	NIA	Valiant Insurance Group, LLC	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	26611	52-0976199				Valiant Insurance Company	DE	IA	Valiant Insurance Group, LLC	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	13551	26-2996716				Valiant Specialty Insurance Company	DE	IA	Valiant Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			52-2301683				Odyssey Re Holdings Corp.	DE	NIA	TIG Insurance Group, Inc.	Ownership	40.720	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	23680	47-0698507				Odyssey Reinsurance Company	CT	IA	Odyssey Re Holdings Corp.	Ownership	100.000	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	10019	23-2745904				Clearwater Select Insurance Company	CT	IA	Odyssey Reinsurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	Clearwater Select Insurance Company	Ownership	6.330	Fairfax Financial Holdings Limited	0000037
							Eurobank Properties	GRC	NIA	Clearwater Select Insurance Company	Ownership	4.500	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	25054	13-1510451			Athens Stock Exchange	Hudson Insurance Company	DE	IA	Odyssey Reinsurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	Hudson Insurance Company	Ownership	1.330	Fairfax Financial Holdings Limited	0000038
			26-4395836				Hudson Crop Insurance Services, Inc.	DE	NIA	Hudson Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
0158	Fairfax Financial Group	37079	41-2178967 75-1637737				Napa River Insurance Services, Inc.	CA	NIA	Hudson Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							Hudson Specialty Insurance Company	NY	IA	Hudson Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	Hudson Specialty Insurance Company	Ownership	0.180	Fairfax Financial Holdings Limited	0000039
							Advent Capital (Holdings) Ltd.	GBR	NIA	Hudson Specialty Insurance Company	Ownership	2.200	Fairfax Financial Holdings Limited	
0158	Fairfax Financial Group	14484	45-5271776				Hudson Excess Insurance Company	DE	IA	Hudson Specialty Insurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							NewLine Holdings UK Limited	GBR	NIA	Odyssey Reinsurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							NewLine Underwriting Management Limited	GBR	NIA	NewLine Holdings UK Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							NewLine Corporate Name Limited	GBR	NIA	NewLine Holdings UK Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							HWIC Asia Fund	MUS	NIA	NewLine Corporate Name Limited	Ownership	0.690	Fairfax Financial Holdings Limited	0000040
						Athens Stock Exchange	Eurobank Properties	GRC	NIA	NewLine Corporate Name Limited	Ownership	1.480	Fairfax Financial Holdings Limited	
							NewLine Underwriting Limited	GBR	NIA	NewLine Holdings UK Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							NewLine Asia Services Pte. Ltd.	SGP	NIA	NewLine Holdings UK Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							NewLine Insurance Company Limited	GBR	NIA	NewLine Holdings UK Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
						Athens Stock Exchange	Eurobank Properties	GRC	NIA	NewLine Insurance Company Limited	Ownership	0.490	Fairfax Financial Holdings Limited	
							NewLine Australia Insurance Pty. Ltd.	AUS	NIA	NewLine Holdings UK Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
							NewLine Malaysia Limited	MYS	NIA	NewLine Holdings UK Limited	Ownership	100.000	Fairfax Financial Holdings Limited	
			75-2741663				Odyssey Holdings Latin America, Inc.	DE	NIA	Odyssey Reinsurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
			75-2741665				Odyssey Latin America, Inc.	DE	NIA	Odyssey Holdings Latin America, Inc.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Odyssey Reinsurance Company Escritório de Representação no Brasil Ltda.	BRA	NIA	Odyssey Holdings Latin America, Inc.	Ownership	0.100	Fairfax Financial Holdings Limited	
							Odyssey Services, SA de CV	MEX	NIA	Odyssey Reinsurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							O.R.E Holdings Limited	MUS	NIA	Odyssey Reinsurance Company	Ownership	100.000	Fairfax Financial Holdings Limited	
							Cheran Enterprises Private Limited	IND	NIA	O.R.E Holdings Limited	Ownership	45.000	Fairfax Financial Holdings Limited	
							Cherraan Propertiees Limited	JND	NIA	Cheran Enterprises Private Limited	Ownership	99.990	Fairfax Financial Holdings Limited	
							Vasantha Mills Limited	JND	NIA	Cherraan Propertiees Limited	Ownership	28.190	Fairfax Financial Holdings Limited	
							Vasantha Mills Limited	JND	NIA	Cheran Enterprises Private Limited	Ownership	35.700	Fairfax Financial Holdings Limited	
							Advent Capital (Holdings) Ltd.	GBR	NIA	Odyssey Reinsurance Company	Ownership	14.820	Fairfax Financial Holdings Limited	
			95-2702776				Zenith National Insurance Corp.	DE	NIA	Odyssey Reinsurance Company	Ownership	6.070	Fairfax Financial Holdings Limited	
							Singapore Reinsurance Corporation Limited	SGP	NIA	Odyssey Reinsurance Company	Ownership	8.700	Fairfax Financial Holdings Limited	
							Odyssey Reinsurance Company Escritório de Representação no Brasil Ltda.	BRA	NIA	Odyssey Reinsurance Company	Ownership	99.900	Fairfax Financial Holdings Limited	
							Fairfax Asia Limited	BRB	NIA	Odyssey Reinsurance Company	Ownership	16.280	Fairfax Financial Holdings Limited	0000041
							HWIC Asia Fund	MUS	NIA	Odyssey Reinsurance Company	Ownership	25.120	Fairfax Financial Holdings Limited	0000042
							FFHL Limited Partnership	CAN	NIA	Odyssey Reinsurance Company	Ownership	36.700	Fairfax Financial Holdings Limited	0000043
							Keg Restaurants Ltd.	CAN	NIA	FFHL Limited Partnership	Ownership	40.000	Fairfax Financial Holdings Limited	
							Keg Restaurants U.S., Inc.	DE	NIA	Keg Restaurants Ltd.	Ownership	100.000	Fairfax Financial Holdings Limited	
							Arbor Memorial Services, Inc.	CAN	NIA	Odyssey Reinsurance Company	Ownership	6.540	Fairfax Financial Holdings Limited	
						Athens Stock Exchange	Eurobank Properties	GRC	NIA	Odyssey Reinsurance Company	Ownership	9.480	Fairfax Financial Holdings Limited	
							AgriGroupe Investments LP	CYM	NIA	Odyssey Reinsurance Company	Ownership	27.160	Fairfax Financial Holdings Limited	

Asterisk	Explanation
0000001	V. Prem Watsa (Watsa) holds 100% of the preference shares (carrying 2/3 of the votes) and The Watsa Family Trust holds 100% of the common shares of 1109519 Ontario Limited (Ontario) (1109519). 1109519 holds 50.01% of The Sixty Two Investment Company Limited (B.C., Canada) (Sixty Two). 2771489 Canada Limited (Canada), wholly owned by Fairfax Financial Holdings Limited (Fairfax), holds 49.99% of Sixty Two. Sixty Two owns 1,548,000 multiple voting shares (100%), entitled to ten votes per share, and 50,620 of the 20,436,629 outstanding subordinate votes shares, entitled to one vote per share, of Fairfax. Watsa personally and beneficially owns 258,115 subordinate votings shares of Fairfax. Including through his control of Sixty Two, Watsa's holdings represent 43.82% of the total votes attached to all shares of Fairfax.
0000002	Zenith Insurance Company owns 1.10% of HWIC Asia Fund represented by 1.25% of the Class E shares and 10.93% of the Class F shares.
0000003	Northbridge Personal Insurance Corporation owns 1.60% of HWIC Asia Fund represented by 1.25% of the Class E shares and 21.86% of the Class F shares.
0000004	Northbridge General Insurance Corporation (formerly Lombard General Insurance Company of Canada) owns 13.74% of HWIC Asia Fund represented by 87.07% of the Class C2 shares, 16.84% of the Class E shares, 61.55% of the Class F shares and 4.56% of the Class H shares.
0000005	Northbridge Commercial Insurance Corporation (formerly Market Insurance Company of Canada) owns 1.95% of HWIC Asia Fund represented by 7.76% of the Class C2 shares, 3.12% of the Class E shares and 5.66% of the Class F shares.

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

Asterisk	Explanation
0000006	Federated Insurance Company of Canada owns 1.33% of HWIC Asia Fund represented by 5.17% of the Class C2 shares and 2.49% of the Class E shares.
0000007	CRC Reinsurance Limited owns 2.05% of HWIC Asia Fund represented by 1.85% of the Class E shares and 7.25% of the Class H shares.
0000008	TIG Insurance (Barbados) Limited owns 4.64% of HWIC Asia Fund represented by 6.16% of the Class E shares and 10.45% of the Class H shares.
0000009	7948883 Canada Inc. owns a 100% GP interest in FFHL Limited Partnership.
0000010	Fairfax Financial Holdings Limited owns 2.23% of HWIC Asia Fund represented by 100% of the Class D shares and 2.71% of the Class E shares.
0000011	Advent Capital (Holdings) Ltd. Owns 0.60% of HWIC Asia Fund represented by 1.25% of the Class E shares.
0000012	Wentworth Insurance Company Ltd. owns 2.09% of HWIC Asia Fund represented by 4.31% of the Class E shares.
0000013	Wentworth Insurance Company Ltd. owns a 16.65% LP interest in FFHL Limited Partnership.
0000014	Fairfax (Barbados) International Corp. owns 83.72%, 100% of Fairfax Asia Limited.
0000015	First Capital Insurance Limited owns 1.99% of HWIC Asia Fund represented by 3.19% of the Class C shares, 9.84% of the Class G shares and 5.70% of the Class H shares.
0000016	Falcon Insurance Company (Hong Kong) Ltd. owns 0.67% of HWIC Asia Fund represented by 5.43% of the Class A shares and 2.47% of the Class H shares.
0000017	RiverStone Corporate Capital Limited owns 0.18% of HWIC Asia Fund represented by 0.37% of the Class E shares.
0000018	RiverStone Insurance Limited owns 2.40% of HWIC Asia Fund represented by 10.26% of the Class A shares, 3.53% of the Class C shares, 2.00% of the Class E shares and 1.92% of the Class H shares.
0000019	RiverStone Insurance (UK) Limited owns 1.76% of HWIC Asia Fund represented by 1.23% of the Class A shares, 4.48% of the Class C shares, 0.87% of the Class E shares and 3.22% of the Class H shares.
0000020	United States Fire Insurance Company owns an 18.30% LP interest in FFHL Limited Partnership.
0000021	United States Fire Insurance Company owns 5.16% of the Class 1 common stock of TRG Holding Corporation.
0000022	United States Fire Insurance Company owns 9.06% of HWIC Asia Fund represented by 70.29% of the Class A shares and 11.23% of the Class E shares.
0000023	The North River Insurance Company owns 2.89% of HWIC Asia Fund represented by 8.79% of the Class A shares, 8.24% of the Class C shares and 6.47% of the Class H shares.
0000024	Zenith National Insurance Corp. owns 3.00% of HWIC Asia Fund represented by 6.20% of the Class E shares.
0000025	Zenith Insurance Company owns a 19.95% LP interest in FFHL Limited Partnership.
0000026	Zenith Insurance Company owns 2.59% of HWIC Asia Fund represented by 13.36% of the Class C shares and 1.90% of the Class H shares.
0000027	Fairfax (US) Inc. ownership in TRG Holding Corporation is 13.48% Class I voting and 27.01% Class II non-voting.
0000028	TIG Insurance Group, Inc owns 4.98% of the Class 1 Common stock of TRG Holding Corporation.
0000029	Clearwater Insurance Company owns a 8.40% LP interest in FFHL Limited Partnership.
0000030	Clearwater Insurance Company owns 2.66% of HWIC Asia Fund represented by 6.34% of the Class C shares, 3.36% of the Class G shares and 8.75% of the Class H shares.
0000031	Clearwater Insurance Company owns 47.42% of the Class 1 Common stock of TRG Holding Corporation.
0000032	TIG Insurance Company owns 28.96% of the Class 1 Common stock of TRG Holding Corporation.
0000033	TIG Insurance Company owns 6.77% of HWIC Asia Fund represented by 35.73% of the Class C shares and 11.73% of the Class G shares.
0000034	American Safety Indemnity Company owns 0.28% of HWIC Asia Fund represented by 5.01% of the Class G shares.
0000035	General Fidelity Insurance Company owns 0.51% of HWIC Asia Fund represented by 2.98% of the Class C shares.
0000036	Fairmont Specialty Insurance Company owns 0.21% of HWIC Asia Fund represented by 3.98% of the Class A shares.
0000037	Clearwater Select Insurance Company owns 6.33% of HWIC Asia Fund represented by 8.06% of the Class E shares and 43.53% of the Class G shares.
0000038	Hudson Insurance Company owns 1.33% of HWIC Asia Fund represented by 2.74% of the Class E shares.
0000039	Hudson Specialty Insurance Company owns 0.18% of HWIC Asia Fund represented by 0.37% of the Class E shares.
0000040	Newline Corporate Name Limited owns 0.69% of HWIC Asia Fund represented by 1.41% of the Class E shares.
0000041	Odyssey Reinsurance Company owns 16.28% (non-voting shares) of Fairfax Asia Limited.
0000042	Odyssey Reinsurance Company owns 25.12% of HWIC Asia Fund represented by 22.17% of the Class C shares, 25.51% of the Class E shares, 26.53% of the Class G shares and 47.29% of the Class H shares.
0000043	Odyssey Reinsurance Company owns a 36.70% LP interest in FFHL Limited Partnership.

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**PART 1 - LOSS EXPERIENCE**

Line of Business	Current Year to Date			4 Prior Year to Date Direct Loss Percentage
	1 Direct Premiums Earned	2 Direct Losses Incurred	3 Direct Loss Percentage	
1. Fire				
2. Allied Lines				
3. Farmowners multiple peril				
4. Homeowners multiple peril				
5. Commercial multiple peril	58	179,349	309,222.4	193.5
6. Mortgage guaranty				
8. Ocean marine		3,283		
9. Inland marine				26.4
10. Financial guaranty				
11.1 Medical professional liability - occurrence				
11.2 Medical professional liability - claims-made				
12. Earthquake				
13. Group accident and health				
14. Credit accident and health				
15. Other accident and health				
16. Workers' compensation				
17.1 Other liability - occurrence				
17.2 Other liability - claims-made				
17.3 Excess workers' compensation				
18.1 Products liability - occurrence				
18.2 Products liability - claims-made				
19.1,19.2 Private passenger auto liability				
19.3,19.4 Commercial auto liability				
21. Auto physical damage				
22. Aircraft (all perils)				
23. Fidelity				
24. Surety				
26. Burglary and theft				
27. Boiler and machinery				
28. Credit				
29. International				
30. Warranty				
31. Reinsurance - Nonproportional Assumed Property	XXX	XXX	XXX	XXX
32. Reinsurance - Nonproportional Assumed Liability	XXX	XXX	XXX	XXX
33. Reinsurance - Nonproportional Assumed Financial Lines	XXX	XXX	XXX	XXX
34. Aggregate write-ins for other lines of business				
35. Totals	58	182,632	314,882.8	122.5
<b>DETAILS OF WRITE-INS</b>				
3401.				
3402.				
3403.				
3498. Summary of remaining write-ins for Line 34 from overflow page				
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)				

**PART 2 - DIRECT PREMIUMS WRITTEN**

Line of Business	1	2	3
	Current Quarter	Current Year to Date	Prior Year Year to Date
1. Fire			
2. Allied Lines			
3. Farmowners multiple peril			
4. Homeowners multiple peril			
5. Commercial multiple peril		58	(42,112)
6. Mortgage guaranty			
8. Ocean marine			
9. Inland marine			(50,781)
10. Financial guaranty			
11.1 Medical professional liability - occurrence			
11.2 Medical professional liability - claims-made			
12. Earthquake			
13. Group accident and health			
14. Credit accident and health			
15. Other accident and health			
16. Workers' compensation			
17.1 Other liability - occurrence			
17.2 Other liability - claims-made			
17.3 Excess workers' compensation			
18.1 Products liability - occurrence			
18.2 Products liability - claims-made			
19.1,19.2 Private passenger auto liability			
19.3,19.4 Commercial auto liability			
21. Auto physical damage			
22. Aircraft (all perils)			
23. Fidelity			
24. Surety			
26. Burglary and theft			
27. Boiler and machinery			
28. Credit			
29. International			
30. Warranty			
31. Reinsurance - Nonproportional Assumed Property	XXX	XXX	XXX
32. Reinsurance - Nonproportional Assumed Liability	XXX	XXX	XXX
33. Reinsurance - Nonproportional Assumed Financial Lines	XXX	XXX	XXX
34. Aggregate write-ins for other lines of business			
35. Totals		58	(92,893)
<b>DETAILS OF WRITE-INS</b>			
3401.			
3402.			
3403.			
3498. Summary of remaining write-ins for Line 34 from overflow page			
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)			

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**PART 3 (000 omitted)**

LOSS AND LOSS ADJUSTMENT EXPENSE RESERVES SCHEDULE

	1	2	3	4	5	6	7	8	9	10	11	12	13
Years in Which Losses Occurred	Prior Year-End Known Case Loss and LAE Reserves	Prior Year-End IBNR Loss and LAE Reserves	Total Prior Year-End Loss and LAE Reserves (Cols. 1+2)	2014 Loss and LAE Payments on Claims Reported as of Prior Year-End	2014 Loss and LAE Payments on Claims Unreported as of Prior Year-End	Total 2014 Loss and LAE Payments (Cols. 4+5)	Q.S. Date Known Case Loss and LAE Reserves on Claims Reported and Open as of Prior Year End	Q.S. Date Known Case Loss and LAE Reserves on Claims Reported or Reopened Subsequent to Prior Year End	Q.S. Date IBNR Loss and LAE Reserves	Total Q.S. Loss and LAE Reserves (Cols.7+8+9)	Prior Year-End Known Case Loss and LAE Reserves Developed (Savings)/ Deficiency (Cols.4+7 minus Col. 1)	Prior Year-End IBNR Loss and LAE Reserves Developed (Savings)/ Deficiency (Cols. 5+8+9 minus Col. 2)	Prior Year-End Total Loss and LAE Reserve Developed (Savings)/ Deficiency (Cols. 11+12)
1. 2011 + Prior .....	613		613	152	4	156	482			482	21	4	25
2. 2012 .....	62		62	47		47	3			3	(12)		(12)
3. Subtotals 2012 + Prior .....	675		675	199	4	203	485			485	9	4	13
4. 2013 .....				1		1	1			1	2		2
5. Subtotals 2013 + Prior .....	675		675	200	4	204	486			486	11	4	15
6. 2014 .....	XXX	XXX	XXX	XXX			XXX				XXX	XXX	XXX
7. Totals .....	675		675	200	4	204	486			486	11	4	15
8. Prior Year-End Surplus As Regards Policyholders	19,392										Col. 11, Line 7 As % of Col. 1 Line 7	Col. 12, Line 7 As % of Col. 2 Line 7	Col. 13, Line 7 As % of Col. 3 Line 7
											1. 1.6	2.	3. 2.2
													Col. 13, Line 7 As a % of Col. 1 Line 8
													4. 0.1

# SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

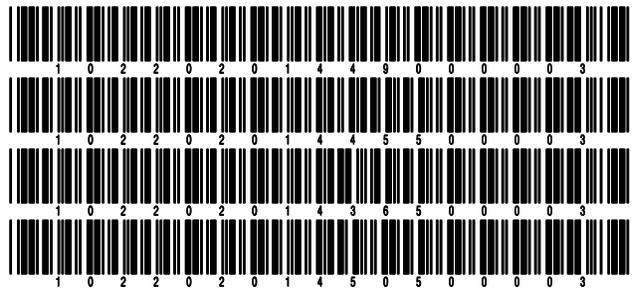
	Response
1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement? .....	NO
2. Will Supplement A to Schedule T (Medical Professional Liability Supplement) be filed with this statement? .....	NO
3. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement? .....	NO
4. Will the Director and Officer Insurance Coverage Supplement be filed with the state of domicile and the NAIC with this statement? .....	NO

Explanations:

- 1.
- 2.
- 3.
- 4.

Bar Codes:

1. Trusteed Surplus Statement [Document Identifier 490]
2. Supplement A to Schedule T [Document Identifier 455]
3. Medicare Part D Coverage Supplement [Document Identifier 365]
4. Director and Officer Supplement [Document Identifier 505]



**OVERFLOW PAGE FOR WRITE-INS**

**SCHEDULE A - VERIFICATION**

Real Estate

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		
2.2 Additional investment made after acquisition .....		
3. Current year change in encumbrances .....		
4. Total gain (loss) on disposals .....		
5. Deduct amounts received on disposals .....		
6. Total foreign exchange change in book/adjusted carrying value .....		
7. Deduct current year's other than temporary impairment recognized .....		
8. Deduct current year's depreciation .....		
9. Book/adjusted carrying value at the end of current period (Lines 1+2+3+4-5+6-7-8) .....		
10. Deduct total nonadmitted amounts .....		
11. Statement value at end of current period (Line 9 minus Line 10) .....		

**NONE****SCHEDULE B - VERIFICATION**

Mortgage Loans

	1 Year to Date	2 Prior Year Ended December 31
1. Book value/recorded investment excluding accrued interest, December 31 of prior year .....		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		
2.2 Additional investment made after acquisition .....		
3. Capitalized deferred interest and other .....		
4. Accrual of discount .....		
5. Unrealized valuation increase (decrease) .....		
6. Total gain (loss) on disposals .....		
7. Deduct amounts received on disposals .....		
8. Deduct amortization of premium and mortgage interest and commitment fees .....		
9. Total foreign exchange change in book value/recorded investment excluding accrued interest .....		
10. Deduct current year's other than temporary impairment recognized .....		
11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) .....		
12. Total valuation allowance .....		
13. Subtotal (Line 11 plus Line 12) .....		
14. Deduct total nonadmitted amounts .....		
15. Statement value at end of current period (Line 13 minus Line 14) .....		

**NONE****SCHEDULE BA - VERIFICATION**

Other Long-Term Invested Assets

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		
2.2 Additional investment made after acquisition .....		
3. Capitalized deferred interest and other .....		
4. Accrual of discount .....		
5. Unrealized valuation increase (decrease) .....		
6. Total gain (loss) on disposals .....		
7. Deduct amounts received on disposals .....		
8. Deduct amortization of premium and depreciation .....		
9. Total foreign exchange change in book/adjusted carrying value .....		
10. Deduct current year's other than temporary impairment recognized .....		
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) .....		
12. Deduct total nonadmitted amounts .....		
13. Statement value at end of current period (Line 11 minus Line 12) .....		

**NONE****SCHEDULE D - VERIFICATION**

Bonds and Stocks

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value of bonds and stocks, December 31 of prior year .....	1,378,733	1,398,790
2. Cost of bonds and stocks acquired .....	4,315,385	
3. Accrual of discount .....		
4. Unrealized valuation increase (decrease) .....		
5. Total gain (loss) on disposals .....	330,415	
6. Deduct consideration for bonds and stocks disposed of .....	4,639,385	
7. Deduct amortization of premium .....	22,105	20,057
8. Total foreign exchange change in book/adjusted carrying value .....		
9. Deduct current year's other than temporary impairment recognized .....		
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	1,363,043	1,378,733
11. Deduct total nonadmitted amounts .....		
12. Statement value at end of current period (Line 10 minus Line 11) .....	1,363,043	1,378,733

STATEMENT AS OF SEPTEMBER 30, 2014 OF THE Commonwealth Insurance Company of America

**SCHEDULE D - PART 1B**

Showing the Acquisitions, Dispositions and Non-Trading Activity  
During the Current Quarter for all Bonds and Preferred Stock by NAIC Designation

NAIC Designation	1 Book/Adjusted Carrying Value Beginning of Current Quarter	2 Acquisitions During Current Quarter	3 Dispositions During Current Quarter	4 Non-Trading Activity During Current Quarter	5 Book/Adjusted Carrying Value End of First Quarter	6 Book/Adjusted Carrying Value End of Second Quarter	7 Book/Adjusted Carrying Value End of Third Quarter	8 Book/Adjusted Carrying Value December 31 Prior Year
<b>BONDS</b>								
1. NAIC 1 (a) .....	8,163,921	3,593,422	101,827	(3,443)	14,365,973	8,163,921	11,652,073	14,367,270
2. NAIC 2 (a) .....								
3. NAIC 3 (a) .....								
4. NAIC 4 (a) .....								
5. NAIC 5 (a) .....					2,160,000			
6. NAIC 6 (a) .....								
7. Total Bonds	8,163,921	3,593,422	101,827	(3,443)	16,525,973	8,163,921	11,652,073	14,367,270
<b>PREFERRED STOCK</b>								
8. NAIC 1 .....								
9. NAIC 2 .....								
10. NAIC 3 .....								
11. NAIC 4 .....								
12. NAIC 5 .....								
13. NAIC 6 .....								
14. Total Preferred Stock .....								
15. Total Bonds and Preferred Stock	8,163,921	3,593,422	101,827	(3,443)	16,525,973	8,163,921	11,652,073	14,367,270

(a) Book/Adjusted Carrying Value column for the end of the current reporting period includes the following amount of non-rated short-term and cash equivalent bonds by NAIC designation: NAIC 1 \$ ..... ; NAIC 2 \$ ..... ; NAIC 3 \$ ..... ; NAIC 4 \$ ..... ; NAIC 5 \$ ..... ; NAIC 6 \$ .....

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**SCHEDULE DA - PART 1**

## Short-Term Investments

	1	2	3	4	5
	Book/Adjusted Carrying Value	Par Value	Actual Cost	Interest Collected Year-to-Date	Paid for Accrued Interest Year-to-Date
9199999 Totals	19,454,321	xxx	19,449,750		

**SCHEDULE DA - VERIFICATION**

## Short-Term Investments

	1	2
	Year To Date	Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....	12,988,537	19,449,974
2. Cost of short-term investments acquired .....	23,245,320	20,585,084
3. Accrual of discount .....	9,288	17,438
4. Unrealized valuation increase (decrease) .....		
5. Total gain (loss) on disposals .....	569	
6. Deduct consideration received on disposals .....	16,789,393	8,291,096
7. Deduct amortization of premium .....		18,772,863
8. Total foreign exchange change in book/adjusted carrying value .....		
9. Deduct current year's other than temporary impairment recognized .....		
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	19,454,321	12,988,537
11. Deduct total nonadmitted amounts .....		
12. Statement value at end of current period (Line 10 minus Line 11)	19,454,321	12,988,537

Schedule DB - Part A - Verification - Options, Caps, Floors, Collars, Swaps and Forwards

**N O N E**

Schedule DB - Part B - Verification - Futures Contracts

**N O N E**

Schedule DB - Part C - Section 1 - Replication (Synthetic Asset) Transactions (RSATs) Open

**N O N E**

Schedule DB-Part C-Section 2-Reconciliation of Replication (Synthetic Asset) Transactions Open

**N O N E**

Schedule DB - Verification - Book/Adjusted Carrying Value, Fair Value and Potential Exposure of  
Derivatives

**N O N E**

**SCHEDULE E - VERIFICATION**

(Cash Equivalents)

	1	2
	Year To Date	Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....	13,339,239	.....
2. Cost of cash equivalents acquired .....	17,631	22,417,517
3. Accrual of discount .....		
4. Unrealized valuation increase (decrease) .....		
5. Total gain (loss) on disposals .....		
6. Deduct consideration received on disposals .....	13,249,076	9,078,278
7. Deduct amortization of premium .....		
8. Total foreign exchange change in book/adjusted carrying value .....		
9. Deduct current year's other than temporary impairment recognized .....		
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	107,794	13,339,239
11. Deduct total nonadmitted amounts .....		
12. Statement value at end of current period (Line 10 minus Line 11)	107,794	13,339,239

Schedule A - Part 2 - Real Estate Acquired and Additions Made

**N O N E**

Schedule A - Part 3 - Real Estate Disposed

**N O N E**

Schedule B - Part 2 - Mortgage Loans Acquired

**N O N E**

Schedule B - Part 3 - Mortgage Loans Disposed, Transferred or Repaid

**N O N E**

Schedule BA - Part 2 - Other Long-Term Invested Assets Acquired

**N O N E**

Schedule BA - Part 3 - Other Long-Term Invested Assets Disposed, Transferred or Repaid

**N O N E**

Schedule D - Part 3 - Long-Term Bonds and Stocks Acquired

**N O N E**

Schedule D - Part 4 - Long-Term Bonds and Stocks Sold, Redeemed or Otherwise Disposed Of

**N O N E**

Schedule DB - Part A - Section 1 - Options, Caps, Floors, Collars, Swaps and Forwards Open

**N O N E**

Schedule DB - Part B - Section 1 - Futures Contracts Open

**N O N E**

Schedule DB - Part B - Section 1B - Brokers with whom cash deposits have been made

**N O N E**

Schedule DB - Part D - Section 1 - Counterparty Exposure for Derivative Instruments Open

**N O N E**

Schedule DB - Part D-Section 2 - Collateral for Derivative Instruments Open - Pledged By

**N O N E**

Schedule DB - Part D-Section 2 - Collateral for Derivative Instruments Open - Pledged To

**N O N E**

Schedule DL - Part 1 - Reinvested Collateral Assets Owned

**N O N E**

Schedule DL - Part 2 - Reinvested Collateral Assets Owned

**N O N E**



