

Insert Company Name As of

SPFC ATTESTATION REPORT

Person completing form:

Name:

Title:

Phone #

1. Name of Compan(ies) and/or Corporation(s) who directly/indirectly own or control the SPFC. (Please provide full name).
2. Has there been a change within the Group's Organizational Structure during the year impacting either the ownership and/or operations of the SPFC? If so, please discuss.
3. SPFC Capitalization is as follows:

Class	# Shares Authorized	# Shares Outstanding	Par Value
Common			

Service Providers

4. Has there been a change in either the CPA or Actuary during the year? If so, has the Department been notified of the change?
5. Discuss any additional services provided by the CPA for either the SPFC or its Parent. In addition, please discuss steps taken to minimize any potential conflicts of interest that may arise.

Corporate Governance:

6. Please provide an overview of changes to Company Officers/Directors made during the year.
7. Have there been any changes to key personnel involved in the SPFC's Annual Statement preparation? If so, please discuss.
8. Please discuss the succession planning/oversight process in place for personnel directly involved with the SPFC transaction, or the accounting for it.

Transaction Documents:

9. Have there been changes made to any of the Transaction Documents or the Company's Plan of Operations? If so, please describe the changes made, and their effective date(s). In addition, please discuss the expected impact on the SPFC going forward.
10. Have there been changes to any other Agreements for which the SPFC is a party? If so, please describe the changes and the anticipated impact on the SPFC.

Insert Company Name As of Choose an item.

11. Was the Department notified of each change discussed in #9 and #10 above?

Investments:

12. Please provide a current copy of the SPFC's Investment Policy and Investment Strategy.

13. Discuss the oversight of both the Policy and Strategy, and who is responsible for investment decisions.

14. Discuss how recent events have impacted the SPFC's investments (including the trust assets) and/or investment strategy. (ie: capital markets, geopolitical changes, etc)

Accredited Reinsurer Status:

15. Is the Company an accredited reinsurer? If so, what state?

Assets Held in Trust:

16. Please complete the following table for assets held in trust by the Company at year-end.

Account #	Brief Descr of Related Liability	Book Value at 12/31	Market Value at 12/31	Related Liability Amount as of 12/31	Excess / (Deficiency)

For any shortfalls noted above, please provide documentation of additional funds being infused.