

Filings* Required in British Columbia for Life and P&C Companies, and Fraternal								
Type of Filing	Federally Regulated (with a December 31 fiscal year end)			Federally Regulated (with a non-December 31 fiscal year end)			Provincially Incorporated (other than in British Columbia)	
	Life	P&C	Fraternal	Life	P&C	Fraternal	Life	P&C
<b>Annual Return</b>								
Annual Return Hard Copy	No	No	No	No	No	No	No	No
Annual Return (ASCII format)	No	No	No	LIFE-1/LIFE-2	P&C-1/P&C2	OSI-56/OSFI-77	LIFE-1	P&C-1
Diskette Validation Report	No	No	No	Yes	Yes	Yes	Yes	Yes
Auditor's Report to the Superintendent	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Auditor's Report on MCT/BAAT <sup>1</sup>	N/A	Yes	Yes	N/A	Yes	Yes	N/A	Yes
<b>MCCSR/TAAM</b>								
MCCSR/TAAM Hard Copy	No	N/A	No	No	N/A	No	No	N/A
MCCSR/TAAM (ASCII format)	No	N/A	No	Yes	N/A	Yes	Yes	N/A
MCCSR/TAAM Validation Report	No	N/A	No	Yes	N/A	Yes	Yes	N/A
Auditor's Report on MCCSR/TAAM	Yes	N/A	No	Yes	N/A	No	Yes	N/A
<b>Financial Statements</b>								
Corporate Audited Financial Statements	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Auditor's Report to the Shareholders/Policyholders	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Canadian Branch Audited Financial Statements	Yes	Yes	Yes	Yes	Yes	Yes	No	No
Auditor's Report on the Branch Financial Statements	Yes	Yes	Yes	Yes	Yes	Yes	No	No
Parent Company Audited Financial Statements	No	No	No	No	No	No	Yes	Yes
Auditor's Report on Parent Financial Statements	No	No	No	No	No	No	Yes	Yes
<b>Actuary Report</b>								
Report of the Appointed Actuary	No	No	Yes	No	No	Yes	No	No
Opinion of the Appointed Actuary	No	No	Yes	No	No	Yes	Yes	Yes

\*All filings should be submitted by email to [Insurance@ficombc.ca](mailto:Insurance@ficombc.ca).

- Email subject line should include Company name and the word Filing.
- Preferred document format is 'pdf', except where ASCII format is noted.

<sup>1</sup> for fiscal year-ends beginning on or after January 1, 2012. The MCT/BAAT audit will be required for the current and prior year figures.

Reference June 14, 2011 letter '*Minimum Capital Test/Branch Adequacy of Assets Test Audit Requirement*', Office of the Superintendent of Financial Institutions Canada:

[http://www.osfi-bsif.gc.ca/app/DocRepository/1/eng/guidelines/capital/guidelines/mct2011\\_let2\\_e.pdf](http://www.osfi-bsif.gc.ca/app/DocRepository/1/eng/guidelines/capital/guidelines/mct2011_let2_e.pdf)