



September 25, 2014
File No.: 78000-01
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To: British Columbia Life Insurance Companies and Fraternal Benefit Societies

**Re: 2014 Annual Update to the Manual of Financial Reporting Forms and Instructions
for Life Insurance Companies and Fraternal Benefit Societies**

LIFE-1 – Annual Supplement/Quarterly Returns and Instructions

This is to advise you that changes have been made to the Canadian Council of Insurance Regulators (CCIR) regulatory forms and instructions. Minor additions and/or corrections were made to the Life annual returns effective Q4 2014. No changes were made to the Life quarterly return for Q1 2015.

A comprehensive review of the instructions was performed in 2013/14. Significant changes have been made to the Life Insurance return instructions. All filers are encouraged to review the 2014 edition thoroughly.

The changes may be viewed on OSFI's web site at www.osfi-bsif.gc.ca under Regulatory Data and Returns/Filing Financial Returns.

MCCSR Forms OSFI-87

No changes were made to the annual Capital Life returns for 2014.

Should you have any further questions or concerns, please contact Tiffany Mak, Senior Analyst, Information Management, at tiffany.mak@ficombc.ca.

Yours truly,

Stanley Chang
Director, Information Management

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