



**The State of New Hampshire
Insurance Department**

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Christopher R. Nicolopoulos
Commissioner

David J. Bettencourt
Deputy Commissioner

**Bulletin
Docket No. 21-007-AB**

TO: All Domestic & Foreign Companies
FROM: Commissioner Christopher R. Nicolopoulos, Esq. *C.R.N.*
DATE: February 3, 2021
RE: Title 37 Financial Regulation Filing Requirements March 1st through November 15, 2021 during COVID-19 Pandemic

Due to the current Covid-19 pandemic, the New Hampshire Insurance Department is releasing the following guidelines to companies required to file the financial regulation filings referenced below, pursuant to RSA 400-A:36; 401-B:4; 401-D:3; or 401-C.

Financial Statement Filings Pursuant to RSA 400-A:36

Domestic Companies

2020 Annual Statement Filings and Statement of Actuarial Opinion (due 3/1/2021)¹

The New Hampshire Insurance Department will accept electronic filing of the March 1st filings via email. The date of the receipt will be the date of the electronic filing for statutory compliance. Please follow-up with the hardcopy filing when normal business resumes.

2020 Actuarial Opinion Summary (due 3/15/2021)

The New Hampshire Insurance Department will accept electronic filing of the March 15th filings via email. The date of the receipt will be the date of the

¹The Governor's Emergency Order #11 applies to the requirements of notarized signatures that are not done in person due to the pandemic, as reflected here:

<https://www.governor.nh.gov/sites/g/files/ehbemt336/files/documents/emergency-order-11.pdf>

electronic filing for statutory compliance. Please follow-up with the hardcopy filing when normal business resumes.

2020 Annual Statement Supplemental Filings (due 4/1/2021)

The New Hampshire Insurance Department will accept electronic filing of the April 1st filings via email. The date of the receipt will be the date of the electronic filing for statutory compliance. Please follow-up with the hardcopy filing when normal business resumes.

Email to: Patricia.M.Gosselin@ins.nh.gov

First Quarter 2021 Statement Filings (due 5/15/2021)

The New Hampshire Insurance Department will accept electronic filing of the May 15th filings via email. The date of the receipt will be the date of the electronic filing for statutory compliance. Please follow-up with the hardcopy filing when normal business resumes.

Email to: Patricia.M.Gosselin@ins.nh.gov

2020 Financial Statement Filings Pursuant to RSA 400-A:36 and Due Dates

- May 1, 2021 Combined Annual Statement Filing (Property)
- May 1, 2021 Combined Insurance Expense Exhibit (Property)
- June 1, 2021 Audited Financial Report (Property, Life/Fraternal, Health, Title)
- June 1, 2021 Accountant's Letter of Qualifications (Property, Life/Fraternal, Health, Title)
- Aug. 1, 2021 Communication of Internal Control Related Matters Noted in Audit (Property, Life/Fraternal, Health, Title)
- Aug. 1, 2021 Management's Report of Internal Control Over Financial Reporting (Property, Life/Fraternal, Health, Title)

At this time, companies are still required to make all required electronic filings with the National Association of Insurance Commissioners ("NAIC").

The New Hampshire Insurance Department will accept electronic filings via email. For compliance purposes, the date of the receipt will be the date of the electronic filing. Please follow-up with the hardcopy filing when normal business resumes.

Email to: Patricia.M.Gosselin@ins.nh.gov

The New Hampshire Insurance Department may allow insurers an additional 30 days, for specific filings, to complete financial filing requirements. However, the Department must receive a request for an extension from an insurance company, and reserves the right to reject any company request based upon the financial

condition and unique circumstances of that company. If an insurance company is concerned that it will not be able to meet its financial filing deadlines, please contact the Pat Gosselin, Chief Financial Analyst, by email at Patricia.M.Gosselin@ins.nh.gov and submit a request for approval of an extension to file.

Second Quarter 2021 Statement Filings (due 8/15/2021)

The New Hampshire Insurance Department will accept electronic filing of the August 15th filings via email. The date of the receipt will be the date of the electronic filing for statutory compliance. Please follow-up with the hardcopy filing when normal business resumes.

Email to: Patricia.M.Gosselin@ins.nh.gov

Third Quarter 2021 Statement Filings (due 11/15/2021)

The New Hampshire Insurance Department will accept electronic filing of the November 15th filings via email. The date of the receipt will be the date of the electronic filing for statutory compliance. Please follow-up with the hardcopy filing when normal business resumes.

Email to: Patricia.M.Gosselin@ins.nh.gov

Holding Company Filings Pursuant to RSA 401-B:4

Domestic Companies

The New Hampshire Insurance Department will accept electronic filings pursuant to RSA 401-B:4 due May 1st for the following filings:

- 2019 Form B – Annual Registration Statement pursuant to RSA 401-B:4(I);
- 2019 Form C – Summary of Annual Registration Statement pursuant to RSA 401-B:4 (II); and
- 2019 Form F – Enterprise Risk Management pursuant to RSA 401-B:4 (XII)

Email to: Patricia.M.Gosselin@ins.nh.gov

Please follow-up with the hardcopy filing when normal business resumes.

Holding Company Filings Pursuant to RSA 401-D:3

The New Hampshire Insurance Department will accept electronic filings pursuant to RSA 401-D:3 due June 1st for:

Corporate Governance Annual Disclosure²

Email to: Patricia.M.Gosselin@ins.nh.gov

Please follow-up with the hardcopy filing when normal business resumes.

Holding Company Filings Pursuant to RSA 401-C

The New Hampshire Insurance Department will accept electronic filings pursuant to RSA 401-C due September 1st for:

Own Risk and Solvency Assessment (ORSA) Summary Report

Email to: Patricia.M.Gosselin@ins.nh.gov

Please follow-up with the hardcopy filing when normal business resumes.

If your company believes that it will not be able to meet financial filing deadlines required by law, please contact the Pat Gosselin, Chief Financial Analyst by email at Patricia.M.Gosselin@ins.nh.gov.

Foreign Companies

Continue to send your Financial Regulation filings in accordance with the NAIC guidance for submission through the NAIC's portal. Any filings other than the normal electronic filing submissions that require wet signature, an electronic signature will be accepted during this time and original signatures can be provided when normal business resumes. Email Lisa Cotter at Lisa.M.Cotter@ins.nh.gov.

Updates as to future financial regulation filings will be provided, as needed. Please check the Department's website for future updates.

Company Compliance with RSA 420-P, Cybersecurity Certification

Domestic insurers should refer to the Department's April 10, 2020 bulletin, Ins-20-013-AB, "Chapter 420-P Insurance Data Security Law, Additional Guidance Regarding Submission of Certification" for certification information, as below:

<https://www.nh.gov/insurance/media/bulletins/2020/documents/ins-20-013-ab-data-security-guidance.pdf>

Certification forms should be sent to Lisa Cotter, Lisa.M.Cotter@ins.nh.gov.

² The Governor's Emergency Order #11 applies to the requirements of notarized signatures that are not done in person due to the pandemic, as reflected here:

<https://www.governor.nh.gov/sites/g/files/ehbemt336/files/documents/emergency-order-11.pdf>