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To: British Columbia Authorized Property and Casualty (P&C) Insurers

Re: 2014 Annual Update to the Manual of Financial Reporting Forms and Instructions for Insurance Companies

This is to advise you that changes have been made to the Canadian Council of Insurance Regulators (CCIR) regulatory forms and instructions.

Multiple additions and/or corrections were made to the P&C annual returns effective Q4 2014. Significant changes were also made to the P&C quarterly returns effective Q1 2015.

The changes may be viewed on OSFI's web site at www.osfi-bsif.gc.ca under Regulatory Data and Returns/Filing Financial Returns. The 2015 quarterly return has been posted to OSFI's web site.

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

TM/ac

Superintendent of Pensions

Superintendent of Real Estate