

QUARTERLY STATEMENT

OF THE

**STANDARD LIFE INSURANCE COMPANY
OF NEW YORK**



TheStandard®

**OF WHITE PLAINS
IN THE STATE OF NEW YORK**

TO THE

INSURANCE DEPARTMENT

OF THE

STATE OF

**FOR THE QUARTER ENDED
September 30, 2018**

LIFE AND ACCIDENT AND HEALTH

2018

2018



LIFE AND ACCIDENT AND HEALTH COMPANIES - ASSOCIATION EDITION

QUARTERLY STATEMENT

AS OF SEPTEMBER 30, 2018

OF THE CONDITION AND AFFAIRS OF THE

Standard Life Insurance Company of New York

NAIC Group Code 1348 (Current) 1348 (Prior) NAIC Company Code 89009 Employer's ID Number 13-4119477

Organized under the Laws of New York, State of Domicile or Port of Entry NY

Country of Domicile United States of America

Incorporated/Organized 04/24/2000 Commenced Business 01/01/2001

Statutory Home Office 360 Hamilton Avenue, Suite 210 (Street and Number) White Plains, NY, US 10601-1871 (City or Town, State, Country and Zip Code)

Main Administrative Office 360 Hamilton Avenue, Suite 210 (Street and Number) White Plains, NY, US 10601-1871 (City or Town, State, Country and Zip Code) 914-989-4400 (Area Code) (Telephone Number)

Mail Address PO Box 5031 (Street and Number or P.O. Box) White Plains, NY, US 10602-5031 (City or Town, State, Country and Zip Code)

Primary Location of Books and Records 360 Hamilton Avenue, Suite 210 (Street and Number) White Plains, NY, US 10601-1871 (City or Town, State, Country and Zip Code) 914-989-4400 (Area Code) (Telephone Number)

Internet Website Address www.standard.com

Statutory Statement Contact David Gerald Banning (Name) 971-321-2246 (Area Code) (Telephone Number) david.banning@standard.com (E-mail Address) 971-321-7540 (FAX Number)

OFFICERS

Chairman, President & Chief Executive Officer John Gregory Ness Chief Financial Officer Floyd Fitz-Hubert Chadee Secretary Allison Tonia Stumbo JD Appointed Actuary Sally Ann Manafi FSA

OTHER

Robert Michael Erickson CMA #, Chief Accounting Officer & Treasurer

DIRECTORS OR TRUSTEES

Frederick William Buckman Elizabeth Ellen Flynn Duane Charles McDougall Mary Frances Sammons Kazunori Yamauchi Ranjana Bhattacharya Clark Debora Dyer Horvath Helen Elizabeth Mitchell Masaharu Shiraishi # Karen Alice Ferguson Akira Kumabe # John Gregory Ness Minoru Wakabayashi

State of Oregon County of Multnomah SS:

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

John Gregory Ness Chairman, President & Chief Executive Officer

Floyd Fitz-Hubert Chadee Chief Financial Officer

Allison Tonia Stumbo JD Secretary

Subscribed and sworn to before me this 9 day of November 2018

- a. Is this an original filing? Yes [X] No []
b. If no,
1. State the amendment number.....
2. Date filed.....
3. Number of pages attached.....

Erika Beth Deal Notary Public May 10, 2022

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

ASSETS

	Current Statement Date			4 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
1. Bonds	139,350,784	0	139,350,784	136,575,885
2. Stocks:				
2.1 Preferred stocks	0	0	0	0
2.2 Common stocks	0	0	0	0
3. Mortgage loans on real estate:				
3.1 First liens	133,472,326	0	133,472,326	137,054,300
3.2 Other than first liens.....	0	0	0	0
4. Real estate:				
4.1 Properties occupied by the company (less \$0 encumbrances)	0	0	0	0
4.2 Properties held for the production of income (less \$0 encumbrances)	0	0	0	0
4.3 Properties held for sale (less \$0 encumbrances)	0	0	0	0
5. Cash (\$9,476,160), cash equivalents (\$0) and short-term investments (\$0)	9,476,160	0	9,476,160	6,019,903
6. Contract loans (including \$0 premium notes)	28,730	0	28,730	25,475
7. Derivatives	0	0	0	0
8. Other invested assets	0	0	0	0
9. Receivables for securities	0	0	0	33,817
10. Securities lending reinvested collateral assets	0	0	0	0
11. Aggregate write-ins for invested assets	0	0	0	0
12. Subtotals, cash and invested assets (Lines 1 to 11)	282,328,000	0	282,328,000	279,709,380
13. Title plants less \$0 charged off (for Title insurers only)	0	0	0	0
14. Investment income due and accrued	1,996,121	0	1,996,121	1,816,379
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection	9,471,732	883,169	8,588,563	6,738,060
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$0 earned but unbilled premiums)	107,186	0	107,186	72,267
15.3 Accrued retrospective premiums (\$0) and contracts subject to redetermination (\$0)	0	0	0	131,352
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers	47,406	0	47,406	74,400
16.2 Funds held by or deposited with reinsured companies	0	0	0	0
16.3 Other amounts receivable under reinsurance contracts	79,335	0	79,335	83,355
17. Amounts receivable relating to uninsured plans	220,218	0	220,218	25,780
18.1 Current federal and foreign income tax recoverable and interest thereon	261,783	0	261,783	970,109
18.2 Net deferred tax asset	5,386,855	3,280,041	2,106,814	2,331,931
19. Guaranty funds receivable or on deposit	9,232	0	9,232	36,130
20. Electronic data processing equipment and software	0	0	0	0
21. Furniture and equipment, including health care delivery assets (\$0)	72,706	72,706	0	0
22. Net adjustment in assets and liabilities due to foreign exchange rates	0	0	0	0
23. Receivables from parent, subsidiaries and affiliates	749,953	0	749,953	201,143
24. Health care (\$0) and other amounts receivable	0	0	0	0
25. Aggregate write-ins for other than invested assets	1,160,809	1,080,901	79,908	0
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	301,891,336	5,316,817	296,574,519	292,190,286
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts	0	0	0	0
28. Total (Lines 26 and 27)	301,891,336	5,316,817	296,574,519	292,190,286
DETAILS OF WRITE-INS				
1101.				
1102.				
1103.				
1198. Summary of remaining write-ins for Line 11 from overflow page	0	0	0	0
1199. Totals (Lines 1101 through 1103 plus 1198)(Line 11 above)	0	0	0	0
2501. Other assets	1,159,908	1,080,000	79,908	0
2502. IMR	901	901	0	0
2503.				
2598. Summary of remaining write-ins for Line 25 from overflow page	0	0	0	0
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	1,160,809	1,080,901	79,908	0

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Statement Date	2 December 31 Prior Year
1. Aggregate reserve for life contracts \$ 28,466,185 less \$ 0 included in Line 6.3 (including \$ 0 Modco Reserve)	28,466,185	29,030,196
2. Aggregate reserve for accident and health contracts (including \$ 0 Modco Reserve)	146,632,331	142,676,417
3. Liability for deposit-type contracts (including \$ 0 Modco Reserve)	477,330	293,960
4. Contract claims:		
4.1 Life	4,874,124	4,623,480
4.2 Accident and health	2,593,751	2,532,753
5. Policyholders' dividends \$ 0 and coupons \$ 0 due and unpaid	0	0
6. Provision for policyholders' dividends and coupons payable in following calendar year - estimated amounts:		
6.1 Dividends apportioned for payment (including \$ 0 Modco)	0	0
6.2 Dividends not yet apportioned (including \$ 0 Modco)	0	0
6.3 Coupons and similar benefits (including \$ 0 Modco)	0	0
7. Amount provisionally held for deferred dividend policies not included in Line 6	0	0
8. Premiums and annuity considerations for life and accident and health contracts received in advance less \$ 0 discount; including \$ 212,522 accident and health premiums	1,043,946	1,068,928
9. Contract liabilities not included elsewhere:		
9.1 Surrender values on canceled contracts	0	0
9.2 Provision for experience rating refunds, including the liability of \$ 620,875 accident and health experience rating refunds of which \$ 0 is for medical loss ratio rebate per the Public Health Service Act	647,317	428,556
9.3 Other amounts payable on reinsurance, including \$ 0 assumed and \$ 300,733 ceded	300,733	235,641
9.4 Interest Maintenance Reserve	0	12,782
10. Commissions to agents due or accrued-life and annuity contracts \$ 434,231, accident and health \$ 633,693 and deposit-type contract funds \$ 0	1,067,924	1,578,107
11. Commissions and expense allowances payable on reinsurance assumed	0	0
12. General expenses due or accrued	9,412,728	8,865,343
13. Transfers to Separate Accounts due or accrued (net) (including \$ 0 accrued for expense allowances recognized in reserves, net of reinsured allowances)	0	0
14. Taxes, licenses and fees due or accrued, excluding federal income taxes	406,664	306,960
15.1 Current federal and foreign income taxes, including \$ 15,589 on realized capital gains (losses)	0	0
15.2 Net deferred tax liability	0	0
16. Unearned investment income	0	0
17. Amounts withheld or retained by company as agent or trustee	629,741	577,746
18. Amounts held for agents' account, including \$ 0 agents' credit balances	0	0
19. Remittances and items not allocated	1,372,289	1,419,111
20. Net adjustment in assets and liabilities due to foreign exchange rates	0	0
21. Liability for benefits for employees and agents if not included above	0	0
22. Borrowed money \$ 0 and interest thereon \$ 0	0	0
23. Dividends to stockholders declared and unpaid	0	0
24. Miscellaneous liabilities:		
24.01 Asset valuation reserve	1,721,213	1,798,049
24.02 Reinsurance in unauthorized and certified (\$ 0) companies	0	0
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$ 0) reinsurers	0	0
24.04 Payable to parent, subsidiaries and affiliates	0	301,445
24.05 Drafts outstanding	0	0
24.06 Liability for amounts held under uninsured plans	0	1,152
24.07 Funds held under coinsurance	0	0
24.08 Derivatives	0	0
24.09 Payable for securities	0	0
24.10 Payable for securities lending	0	0
24.11 Capital notes \$ 0 and interest thereon \$ 0	0	0
25. Aggregate write-ins for liabilities	77,175	270,586
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25)	199,723,451	196,021,212
27. From Separate Accounts Statement	0	0
28. Total liabilities (Lines 26 and 27)	199,723,451	196,021,212
29. Common capital stock	2,000,000	2,000,000
30. Preferred capital stock	0	0
31. Aggregate write-ins for other than special surplus funds	0	0
32. Surplus notes	0	0
33. Gross paid in and contributed surplus	55,450,000	55,450,000
34. Aggregate write-ins for special surplus funds	0	0
35. Unassigned funds (surplus)	39,401,068	38,719,074
36. Less treasury stock, at cost:		
36.1 0 shares common (value included in Line 29 \$ 0)	0	0
36.2 0 shares preferred (value included in Line 30 \$ 0)	0	0
37. Surplus (Total Lines 31+32+33+34+35-36) (including \$ 0 in Separate Accounts Statement)	94,851,068	94,169,074
38. Totals of Lines 29, 30 and 37	96,851,068	96,169,074
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3)	296,574,519	292,190,286
DETAILS OF WRITE-INS		
2501. Accrued interest and other liabilities	42,594	210,566
2502. Funds held for escheatment	34,581	60,020
2503.	0	0
2598. Summary of remaining write-ins for Line 25 from overflow page	0	0
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	77,175	270,586
3101.	0	0
3102.	0	0
3103.	0	0
3198. Summary of remaining write-ins for Line 31 from overflow page	0	0
3199. Totals (Lines 3101 through 3103 plus 3198)(Line 31 above)	0	0
3401.	0	0
3402.	0	0
3403.	0	0
3498. Summary of remaining write-ins for Line 34 from overflow page	0	0
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)	0	0

SUMMARY OF OPERATIONS

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
1. Premiums and annuity considerations for life and accident and health contracts	76,268,440	68,184,709	89,967,951
2. Considerations for supplementary contracts with life contingencies	0	0	0
3. Net investment income	8,538,455	8,592,304	11,448,160
4. Amortization of Interest Maintenance Reserve (IMR)	(4,576)	12,451	16,551
5. Separate Accounts net gain from operations excluding unrealized gains or losses	0	0	0
6. Commissions and expense allowances on reinsurance ceded	566,406	414,691	581,901
7. Reserve adjustments on reinsurance ceded	0	0	0
8. Miscellaneous Income:			
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	0	0	0
8.2 Charges and fees for deposit-type contracts	0	0	0
8.3 Aggregate write-ins for miscellaneous income	371,196	357,713	453,692
9. Totals (Lines 1 to 8.3)	85,739,921	77,561,868	102,468,256
10. Death benefits	23,315,232	17,862,084	23,129,260
11. Matured endowments (excluding guaranteed annual pure endowments)	0	0	0
12. Annuity benefits	0	0	0
13. Disability benefits and benefits under accident and health contracts	38,117,219	29,132,477	39,230,090
14. Coupons, guaranteed annual pure endowments and similar benefits	0	0	0
15. Surrender benefits and withdrawals for life contracts	11,078	26,911	26,911
16. Group conversions	0	0	0
17. Interest and adjustments on contract or deposit-type contract funds	54,120	14,179	20,562
18. Payments on supplementary contracts with life contingencies	0	0	0
19. Increase in aggregate reserves for life and accident and health contracts	3,391,903	(4,616,785)	(2,464,748)
20. Totals (Lines 10 to 19)	64,889,552	42,418,866	59,942,075
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only)	7,358,711	7,478,314	9,714,406
22. Commissions and expense allowances on reinsurance assumed	0	0	0
23. General insurance expenses	9,158,927	9,124,953	12,139,237
24. Insurance taxes, licenses and fees, excluding federal income taxes	2,693,411	2,333,286	2,824,546
25. Increase in loading on deferred and uncollected premiums	13,739	39,076	17,182
26. Net transfers to or (from) Separate Accounts net of reinsurance	0	0	0
27. Aggregate write-ins for deductions	751,480	8	10
28. Totals (Lines 20 to 27)	84,865,820	61,394,503	84,637,456
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28)	874,101	16,167,365	17,830,799
30. Dividends to policyholders	0	0	0
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30)	874,101	16,167,365	17,830,799
32. Federal and foreign income taxes incurred (excluding tax on capital gains)	692,738	5,359,282	5,908,759
33. Net gain from operations after dividends to policyholders and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	181,363	10,808,083	11,922,040
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$ 20,442 (excluding taxes of \$ (4,854) transferred to the IMR)	(69,700)	(52,566)	(56,434)
35. Net income (Line 33 plus Line 34)	111,663	10,755,517	11,865,606
CAPITAL AND SURPLUS ACCOUNT			
36. Capital and surplus, December 31, prior year	96,169,074	85,895,923	85,895,923
37. Net income (Line 35)	111,663	10,755,517	11,865,606
38. Change in net unrealized capital gains (losses) less capital gains tax of \$ 0	0	0	0
39. Change in net unrealized foreign exchange capital gain (loss)	0	0	0
40. Change in net deferred income tax	209,414	(118,670)	(3,141,385)
41. Change in nonadmitted assets	284,081	(161,313)	1,629,996
42. Change in liability for reinsurance in unauthorized and certified companies	0	0	0
43. Change in reserve on account of change in valuation basis, (increase) or decrease	0	0	0
44. Change in asset valuation reserve	76,836	(60,058)	(81,066)
45. Change in treasury stock	0	0	0
46. Surplus (contributed to) withdrawn from Separate Accounts during period	0	0	0
47. Other changes in surplus in Separate Accounts Statement	0	0	0
48. Change in surplus notes	0	0	0
49. Cumulative effect of changes in accounting principles	0	0	0
50. Capital changes:			
50.1 Paid in	0	0	0
50.2 Transferred from surplus (Stock Dividend)	0	0	0
50.3 Transferred to surplus	0	0	0
51. Surplus adjustment:			
51.1 Paid in	0	0	0
51.2 Transferred to capital (Stock Dividend)	0	0	0
51.3 Transferred from capital	0	0	0
51.4 Change in surplus as a result of reinsurance	0	0	0
52. Dividends to stockholders	0	0	0
53. Aggregate write-ins for gains and losses in surplus	0	0	0
54. Net change in capital and surplus for the year (Lines 37 through 53)	681,994	10,415,476	10,273,152
55. Capital and surplus, as of statement date (Lines 36 + 54)	96,851,068	96,311,399	96,169,074
DETAILS OF WRITE-INS			
08.301. Miscellaneous income	371,196	357,713	453,692
08.302.			
08.303.			
08.398. Summary of remaining write-ins for Line 8.3 from overflow page	0	0	0
08.399. Totals (Lines 08.301 through 08.303 plus 08.398) (Line 8.3 above)	371,196	357,713	453,692
2701. Miscellaneous expenses	1,480	8	10
2702. Fines and Penalties	750,000	0	0
2703.			
2798. Summary of remaining write-ins for Line 27 from overflow page	0	0	0
2799. Totals (Lines 2701 through 2703 plus 2798)(Line 27 above)	751,480	8	10
5301.			
5302.			
5303.			
5398. Summary of remaining write-ins for Line 53 from overflow page	0	0	0
5399. Totals (Lines 5301 through 5303 plus 5398)(Line 53 above)	0	0	0

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

CASH FLOW

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
Cash from Operations			
1. Premiums collected net of reinsurance	74,542,581	67,875,337	89,957,576
2. Net investment income	8,661,252	8,660,255	11,760,977
3. Miscellaneous income	937,602	772,404	1,035,593
4. Total (Lines 1 to 3)	84,141,435	77,307,996	102,754,146
5. Benefit and loss related payments	61,093,921	47,954,701	64,047,074
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts	0	0	0
7. Commissions, expenses paid and aggregate write-ins for deductions	19,944,666	18,358,737	23,429,707
8. Dividends paid to policyholders	0	0	0
9. Federal and foreign income taxes paid (recovered) net of \$0 tax on capital gains (losses)	0	4,900,000	8,315,579
10. Total (Lines 5 through 9)	81,038,587	71,213,438	95,792,360
11. Net cash from operations (Line 4 minus Line 10)	3,102,848	6,094,558	6,961,786
Cash from Investments			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds	18,529,000	16,994,000	27,319,000
12.2 Stocks	0	0	0
12.3 Mortgage loans	11,388,964	10,025,587	13,745,140
12.4 Real estate	0	0	0
12.5 Other invested assets	0	0	0
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments	0	0	0
12.7 Miscellaneous proceeds	33,817	0	0
12.8 Total investment proceeds (Lines 12.1 to 12.7)	29,951,781	27,019,587	41,064,140
13. Cost of investments acquired (long-term only):			
13.1 Bonds	21,627,899	21,969,773	32,290,296
13.2 Stocks	0	0	0
13.3 Mortgage loans	7,857,900	10,313,820	16,896,295
13.4 Real estate	0	0	0
13.5 Other invested assets	0	0	0
13.6 Miscellaneous applications	0	0	33,817
13.7 Total investments acquired (Lines 13.1 to 13.6)	29,485,799	32,283,593	49,220,408
14. Net increase (or decrease) in contract loans and premium notes	3,255	24,792	24,794
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14)	462,727	(5,288,798)	(8,181,062)
Cash from Financing and Miscellaneous Sources			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes	0	0	0
16.2 Capital and paid in surplus, less treasury stock	0	0	0
16.3 Borrowed funds	0	0	0
16.4 Net deposits on deposit-type contracts and other insurance liabilities	183,370	2,866	4,134
16.5 Dividends to stockholders	0	0	0
16.6 Other cash provided (applied)	(292,689)	(1,404,948)	(1,762,332)
17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6)	(109,319)	(1,402,082)	(1,758,198)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS			
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17)	3,456,256	(596,322)	(2,977,474)
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year	6,019,903	8,997,377	8,997,377
19.2 End of period (Line 18 plus Line 19.1)	9,476,160	8,401,056	6,019,903

Note: Supplemental disclosures of cash flow information for non-cash transactions:

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EXHIBIT 1

DIRECT PREMIUMS AND DEPOSIT-TYPE CONTRACTS

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
1. Industrial life	0	0	0
2. Ordinary life insurance	288,787	299,030	359,533
3. Ordinary individual annuities	0	0	0
4. Credit life (group and individual)	0	0	0
5. Group life insurance	24,829,856	25,282,830	33,192,827
6. Group annuities	0	0	0
7. A & H - group	47,832,108	41,032,308	54,799,440
8. A & H - credit (group and individual)	0	0	0
9. A & H - other	3,994,582	3,138,877	4,175,733
10. Aggregate of all other lines of business	0	0	0
11. Subtotal	76,945,333	69,753,045	92,527,533
12. Deposit-type contracts	0	0	0
13. Total	76,945,333	69,753,045	92,527,533
DETAILS OF WRITE-INS			
1001.			
1002.			
1003.			
1098. Summary of remaining write-ins for Line 10 from overflow page	0	0	0
1099. Totals (Lines 1001 through 1003 plus 1098)(Line 10 above)	0	0	0

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND GOING CONCERN

A. Accounting Practices

The Standard Life Insurance Company of New York (the “Company”) was licensed in New York in 2000. The Company currently markets group life and accidental death and dismemberment insurance, group and individual disability insurance, group dental and vision insurance, group accident only and specified disease insurance, and family leave and absence management products in New York through brokers and its own representatives.

The accompanying statutory basis financial statements of the Company have been prepared in conformity with accounting practices prescribed or permitted by the New York State Department of Financial Services (“Department”). Only statutory accounting practices so prescribed or permitted by the Department can be used in determining and reporting the financial condition and results of operations of an insurance company and for determining its solvency under New York Insurance Law.

The National Association of Insurance Commissioners’ (“NAIC”) Accounting Practices and Procedures Manual, (“NAIC SAP”), including the Statements of Statutory Accounting Principles (“SSAP”) as updated by the NAIC, has been adopted with some exceptions by the Department.

A reconciliation of the Company’s net income and surplus between the NAIC SAP and practices prescribed and permitted by the State of New York is shown below:

	SSAP #	F/S Page	F/S Line #	September 30, 2018	December 31, 2017
<u>NET INCOME</u>					
(1) The Standard Life Insurance Company of New York state basis (Page 4, Line 35, Columns 1 & 3)	XXX	XXX	XXX	\$ 111,663	\$ 11,865,606
(2) State Prescribed Practices that are an increase/decrease from NAIC SAP:				-	-
(3) State Permitted Practices that are an increase/decrease from NAIC SAP:				-	-
(4) NAIC SAP (1-2-3=4)	XXX	XXX	XXX	<u>\$ 111,663</u>	<u>\$ 11,865,606</u>
<u>SURPLUS</u>					
(5) The Standard Life Insurance Company of New York state basis (Page 3, Line 38, Columns 1 & 2)	XXX	XXX	XXX	\$ 96,851,068	\$ 96,169,074
(6) State Prescribed Practices that are an increase/decrease from NAIC SAP:				-	-
(7) State Permitted Practices that are an increase/decrease from NAIC SAP:				-	-
(8) NAIC SAP (5-6-7=8)	XXX	XXX	XXX	<u>\$ 96,851,068</u>	<u>\$ 96,169,074</u>

B. Use of Estimates in the Preparation of the Financial Statements

There was no significant change in the use of estimates for the first nine months of 2018.

C. Accounting Policy

(2) The Company did not have any SVO-Identified investments that are being reported at a different measurement from that used in a prior period.

(6) Loan-backed and structured securities are carried at the lower of amortized cost or fair value in accordance with the provisions of SSAP No. 43R – *Loan-Backed and Structured Securities*. For loan-backed and structured securities, the effective yield is based on estimated cash flows, including prepayment assumptions based on data from widely accepted third-party data sources. Significant changes in estimated cash flows from the original purchase assumptions are accounted for using the prospective method.

D. Going Concern

Based on management’s evaluation, there is no substantial doubt about the Company’s ability to continue as a going concern.

2. ACCOUNTING CHANGES AND CORRECTIONS OF ERRORS

Accounting Changes

There were no significant accounting changes for the first nine months of 2018.

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS

Corrections of Errors

There were no corrections of errors for the first nine months of 2018.

3. BUSINESS COMBINATIONS AND GOODWILL

The Company was not a direct party to any business combinations and did not have any goodwill as of September 30, 2018.

4. DISCONTINUED OPERATIONS

The Company did not have any discontinued operations for the first nine months of 2018.

5. INVESTMENTS

Commercial mortgage loans represented 47.3% and fixed maturity securities represented 49.4% of total cash and invested assets as of September 30, 2018.

A. Mortgage Loans, including Mezzanine Real Estate Loans

The Company had net realized losses attributable to the disposal of commercial mortgage loans of \$49 thousand and \$38 thousand for the first nine months of 2018 and 2017, respectively.

B. Debt Restructuring

The Company did not have any commercial mortgage loans in good standing with restructured terms as of September 30, 2018 and December 31, 2017.

C. Reverse Mortgages

The Company did not have any reverse mortgages as of September 30, 2018.

D. Loan-Backed Securities

(1) The Company did not hold any loan-backed or structured securities as of September 30, 2018.

(2) a. The Company did not recognize any other-than-temporary impairments (“OTTI”) for loan-backed and structured securities on the basis of the intent to sell for the first nine months of 2018.

b. The Company did not recognize any OTTI on the basis of the inability or lack of intent to hold the loan-backed and structured securities for a period of time sufficient to recover the amortized cost basis for the first nine months of 2018.

(3) The Company did not recognize any OTTI on loan-backed and structured securities where the present value of cash flows expected to be collected was less than the amortized cost basis for the first nine months of 2018.

(4) As of September 30, 2018, all impaired securities (fair value is less than cost or amortized cost) for which an OTTI has not been recognized in earnings as a realized loss (including securities with a recognized OTTI for non-interest related declines when a non-recognized interest related impairment remains):

a. The aggregate amount of unrealized losses:		
1. Less than 12 months	\$	2,696,033
2. 12 months or longer		800,042
b. The aggregate related fair value of securities with unrealized losses:		
1. Less than 12 months	\$	98,817,547
2. 12 months or longer		14,012,696

(5) The Company expects the fair value of the fixed maturity securities above to recover as the fixed maturity securities approach their maturity dates or sooner if market yields for such fixed maturity securities decline. The Company does not believe that any of the fixed maturity securities are impaired due to credit quality or due to any company or industry specific event. Based on the Company’s evaluation of the securities and intent to hold the securities, and as it is unlikely that the Company will be required to sell the securities, none of the unrealized losses summarized above are considered other-than-temporary.

E. Dollar Repurchase Agreements and/or Securities Lending Transactions

The Company did not have any dollar repurchase agreements or securities lending transactions for the first nine months of 2018.

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS

F. Repurchase Agreements Transactions Accounted for as Secured Borrowing

The Company did not have any repurchase agreements transactions accounted for as secured borrowing for the first nine months of 2018.

G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing

The Company did not have any reverse repurchase agreements transactions accounted for as secured borrowing for the first nine months of 2018.

H. Repurchase Agreements Transactions Accounted for as a Sale

The Company did not have any repurchase agreements transactions accounted for as a sale for the first nine months of 2018.

I. Reverse Repurchase Agreements Transactions Accounted for as a Sale

The Company did not have any reverse repurchase agreements transactions accounted for as a sale for the first nine months of 2018.

J. Real Estate

The Company did not hold any real estate investments for the first nine months of 2018.

K. Low-Income Housing Tax Credits (“LIHTC”)

The Company did not have any LIHTC investments as of September 30, 2018.

L. Restricted Assets

There was no significant change in restricted assets for the first nine months of 2018.

M. Working Capital Finance Investments

The Company did not have any working capital finance investments as of September 30, 2018.

N. Offsetting and Netting of Assets and Liabilities

The Company did not have offsetting and netting of assets and liabilities as of September 30, 2018.

O. Structured Notes

The Company did not have any structured notes as of September 30, 2018.

P. 5* Securities

The Company did not have any 5* securities as of September 30, 2018.

Q. Short Sales

The Company did not have any short sales of investments for the first nine months of 2018.

R. Prepayment Penalty and Acceleration Fees

During the first nine months of 2018, the Company had fixed maturity securities disposed as a result of a callable feature. The following table sets forth the number of securities disposed and the amount recognized in investment income as a result of prepayment penalty and acceleration fees:

	<u>General Account</u>	<u>Separate Account</u>
(1) Number of CUSIPs	6	-
(2) Aggregate amount of investment income	\$ 146,597	\$ -

6. JOINT VENTURES, PARTNERSHIPS AND LIMITED LIABILITY COMPANIES

The Company did not have investments in joint ventures, partnerships or limited liability companies as of September 30, 2018.

7. INVESTMENT INCOME

There was no significant change in investment income for the first nine months of 2018.

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS

8. DERIVATIVE INSTRUMENTS

The Company did not have any derivative instruments as of September 30, 2018.

9. INCOME TAXES

There was no significant change in income taxes for the first nine months of 2018.

10. INFORMATION CONCERNING PARENT, SUBSIDIARIES, AFFILIATES AND OTHER RELATED PARTIES

A., B., &

C. The Company purchases commercial mortgage loans from its affiliate, Standard Insurance Company (“Standard”), which are originated by the Company’s affiliate StanCorp Mortgage Investors, LLC (“StanCorp Mortgage Investors”). Total commercial mortgage loans purchased from Standard at fair value for the first nine months of 2018 and 2017 were \$7.9 million and \$10.3 million, respectively. The Company did not sell any commercial mortgage loans to StanCorp Mortgage Investors for the first nine months of 2018 and 2017.

D. The Company reported the following net amounts due from (to) its affiliates:

	September 30, 2018	December 31, 2017
Standard	\$ 53,485	\$ (301,445)
StanCorp Mortgage Investors	696,468	201,143
Total due from (to) affiliates	\$ 749,953	\$ (100,302)

All amounts due from or due to the Company and its parent or affiliates are generally settled monthly and accrue interest if not settled within 30 days. For the intercompany tax agreement, accounts are generally settled within 90 days after the tax return is filed and accrue interest if not settled.

- E. The Company has made no guarantee or agreement for the benefit of an affiliate which results in material contingent exposure of the Company’s assets or liabilities.
- F. The Company had no significant change to service agreements with its affiliates.
- G. All outstanding shares of the Company are owned by its parent, StanCorp Financial Group, Inc. (“StanCorp”), domiciled in the State of Oregon.
- H. The Company did not own any investments of its parent, StanCorp, or Meiji Yasuda Life Insurance Company, the ultimate holding company domiciled in Japan.
- I. The Company had no investments in its parent or affiliates that exceed 10% of its admitted assets.
- J. The Company did not hold investments in impaired subsidiary, controlled or affiliated companies.
- K. The Company did not hold an investment in a foreign insurance subsidiary.
- L. The Company did not hold an investment in a downstream noninsurance holding company.
- M. The Company did not hold investments in subsidiary, controlled or affiliated companies.
- N. The Company did not hold investments in insurance subsidiary, controlled or affiliated companies.

11. DEBT

A. The Company had no outstanding debt as of September 30, 2018.

B. Federal Home Loan Bank (“FHLB”) Agreements

The Company is not a member of the FHLB program and therefore did not have any FHLB agreements outstanding as of September 30, 2018.

12. RETIREMENT PLANS, DEFERRED COMPENSATION, POSTEMPLOYMENT BENEFITS AND COMPENSATED ABSENCES AND OTHER POSTRETIREMENT BENEFIT PLANS

A. Defined Benefit Plans

There was no significant change in retirement plans, deferred compensation, postemployment benefits and compensated absences and other postretirement benefit plans as of September 30, 2018.

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS

13. CAPITAL AND SURPLUS, SHAREHOLDERS' DIVIDEND RESTRICTIONS AND QUASI-REORGANIZATIONS

There was no significant change to capital and surplus and shareholders' dividend restrictions for the first nine months of 2018. The Company was not part of a quasi-reorganization in the 10 years from October 1, 2008 to September 30, 2018.

14. LIABILITIES, CONTINGENCIES AND ASSESSMENTS

In the normal course of business, the Company is involved in various legal actions and other state and Federal proceedings. In some instances, lawsuits include claims for punitive damages and similar types of relief in unspecified or substantial amounts, in addition to amounts for alleged contractual liability or other compensatory damages. In the opinion of management, the ultimate liability, if any, arising from these actions or proceedings is not expected to have a material effect on the Company's business, financial position, results of operations, or cash flows.

15. LEASES

There was no significant change regarding leases for the first nine months of 2018.

16. INFORMATION ABOUT FINANCIAL INSTRUMENTS WITH OFF-BALANCE SHEET RISK AND FINANCIAL INSTRUMENTS WITH CONCENTRATIONS OF CREDIT RISK

There was no significant change regarding financial instruments with off-balance sheet risk or concentrations of credit risk for the first nine months of 2018.

17. SALE, TRANSFER AND SERVICING OF FINANCIAL ASSETS AND EXTINGUISHMENTS OF LIABILITIES

A. Transfers of Receivables Reported as Sales

The Company did not have any transfers of receivables reported as sales for the first nine months of 2018.

B. Transfers and Servicing of Financial Assets

The Company did not have transfers and servicing of financial assets for the first nine months of 2018.

C. Wash Sales

(1) In the course of the Company's asset management, fixed maturity securities may be sold and reacquired within 30 days of the sale date to enhance the Company's yield on its investment portfolio.

(2) No wash sales of fixed maturity securities with a NAIC designation 3 or below, or that do not have an NAIC designation, excluding money market mutual funds, occurred during the quarter ended September 30, 2018.

18. GAIN OR LOSS TO THE REPORTING ENTITY FROM UNINSURED PLANS AND THE UNINSURED PORTION OF PARTIALLY INSURED PLANS

There was no significant change in the gain or loss to the Company from uninsured plans and the uninsured portion of partially insured plans for the first nine months of 2018.

19. DIRECT PREMIUM WRITTEN/PRODUCED BY MANAGING GENERAL AGENTS/THIRD PARTY ADMINISTRATORS

There was no significant change in direct premium written/produced by managing general agents/third party administrators for the first nine months of 2018.

20. FAIR VALUE MEASUREMENTS

A. (1) The Company did not have any assets or liabilities reported at fair value on a recurring basis as of September 30, 2018.

(2) The Company did not have any assets or liabilities categorized within Level 3 of the fair value hierarchy on a recurring basis as of September 30, 2018.

(3) The Company did not have any assets or liabilities transferred into or out of Level 3 for the first nine months of 2018.

(4) Valuation techniques and inputs used in the fair value measurement for assets and liabilities.

Assets and liabilities recorded at fair value are disclosed using a three-level hierarchy. The classification of assets and liabilities within the hierarchy is based on whether the inputs to the valuation methodology used for measurement are observable or unobservable. Observable inputs reflect market-derived or market-based information obtained from independent sources while unobservable inputs reflect the Company's estimates about market data.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels: Level 1 inputs are based upon quoted prices in active markets for identical assets or liabilities that the Company can access at the measurement date. Level 2 inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market. Level 3 inputs are generated from model-based techniques that use significant assumptions not observable in the market. These unobservable assumptions reflect the Company's estimates of assumptions that market participants would use in pricing the asset or liability.

There are three types of valuation techniques used to measure assets and liabilities recorded at fair value:

- The market approach uses prices or other relevant information generated by market transactions involving identical or comparable assets or liabilities.
- The income approach uses the present value of cash flows or earnings.
- The cost approach, which uses replacement costs more readily adaptable for valuing physical assets.

The Company uses both the market and income approach in its fair value measurements. These measurements are discussed in more detail below.

Fixed Maturity Securities

Fixed maturity securities were comprised of the following bond classes:

- U.S. government.
- U.S. political subdivisions.
- U.S. special revenues.
- Industrial and miscellaneous (unaffiliated).

The fixed maturity securities were diversified across industries, issuers, and maturities. The Company calculates fair values for all fixed maturity securities using valuation techniques described below. They are placed into three levels depending on the valuation technique used to determine the fair value of the fixed maturity securities.

The Company uses independent pricing services to assist management in determining the fair value of these assets. The pricing services incorporate a variety of information observable in the market in its valuation techniques, including:

- Reported trading prices.
- Benchmark yields.
- Broker-dealer quotes.
- Benchmark securities.
- Bids and offers.
- Credit ratings.
- Relative credit information.
- Other reference data.

The pricing services also take into account perceived market movements and sector news, as well as a fixed maturity security's terms and conditions, including any features specific to that issue that may influence risk, and thus marketability. Depending on the security, the priority of the use of observable market inputs may change as some observable market inputs may not be relevant or additional inputs may be necessary.

The pricing services provide quoted market prices when available. Quoted prices are not always available due to fixed maturity security market inactivity. The pricing services obtain a broker quote when sufficient information, such as security structure or other market information, is not available to produce a valuation. Valuations and quotes obtained from third-party commercial pricing services are non-binding and do not represent quotes on which one may execute the disposition of the assets.

The significant unobservable inputs used in the fair value measurement of the reporting entity's fixed maturity securities are valuations and quotes received from analytical reviews and broker quotes. Significant increases or decreases in any of those inputs in isolation would result in a significantly lower or higher fair value measurement. Generally, a change in the assumption used for the pricing evaluation is accompanied by a directionally similar change in the assumption used for the methodologies.

The Company performs control procedures over the external valuations at least quarterly through a combination of procedures that include an evaluation of methodologies used by the pricing services, analytical reviews, back testing of sales activity and maintenance of a securities watch list. As necessary, the Company compares prices received from the pricing services to prices independently estimated by the Company utilizing discounted cash flow models or through performing independent valuations of inputs and assumptions similar to those used by the pricing service in order to ensure prices represent a reasonable estimate of fair value. Although the Company does identify differences from time to time as a result of these validation procedures, the Company did not make any significant adjustments as of September 30, 2018 or December 31, 2017.

Commercial Mortgage Loans

For disclosure purposes, the fair values of commercial mortgage loans were estimated using a discounted cash flow valuation. The valuation includes both observable market inputs and estimated model parameters.

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS

Significant observable inputs to the valuation include:

- Pricing for loans originated by StanCorp Mortgage Investors during the most recent quarter.
- U.S. Government treasury yields.
- The contractual terms of nearly every mortgage subject to valuation.

Significant estimated parameters include:

- The use of risk characteristics including stabilized debt coverage ratio and loan-to-value ratio.
- Variations in valuation spread between loans based on individual risk characteristics.

Valuations for commercial mortgage loans measured at fair value on a nonrecurring basis using significant unobservable Level 3 inputs are sensitive to a number of variables, but are most sensitive to net operating income and the applied capitalization rate. Generally, an increase or decrease resulting from a change in the stabilized net operating income from the collateralized property would result in a directionally similar change in the fair value of the asset. An increase or decrease in the assumption for the capitalization rate would result in a directionally opposite change in the fair value of the asset.

(5) The Company did not have any derivative assets or liabilities as of September 30, 2018.

B. The Company does not provide additional fair value information in the notes.

C. Estimated Fair Value of All Financial Instruments

As of September 30, 2018

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Not Practicable (Carrying Value)	Net Asset Value (NAV) Included in Level 2
Fixed maturity securities	\$ 136,542,327	\$ 139,350,784	\$ -	\$ 136,542,327	\$ -	\$ -	\$ -
Commercial mortgage loans	134,563,658	133,472,326	-	-	134,563,658	-	-
Cash, cash equivalents, and short-term investments	9,476,160	9,476,160	9,476,160	-	-	-	-

As of December 31, 2017

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Not Practicable (Carrying Value)
Fixed maturity securities	\$ 138,543,948	\$ 136,575,885	\$ -	\$ 138,543,948	\$ -	\$ -
Commercial mortgage loans	139,926,643	137,054,300	-	-	139,926,643	-

D. Not Practicable to Estimate Fair Value

The Company did not have any investments where it was not practicable to estimate fair value as of September 30, 2018 or December 31, 2017.

21. OTHER ITEMS

A. Unusual or Infrequent Items

The Department included a market conduct finding in the triennial exam report issued June 13, 2018 for the three years ended December 31, 2015. The Company executed a corrective action plan applicable to its prospective and existing group life insurance customers in 2017. As a result of the finding, the Department assessed a \$750 thousand penalty on the Company. The penalty was paid July 2, 2018 and included on Page 4, Line 27 – Aggregate write-ins for deductions of the September 30, 2018 statement.

B. Troubled Debt Restructuring

The Company did not have any troubled debt restructuring for the first nine months of 2018.

C. Other Disclosures

The Company did not have any other disclosures for the first nine months of 2018.

D. Business Interruption Insurance Recoveries

The Company did not have any business interruption insurance recoveries for the first nine months of 2018.

E. State Transferable and Non-transferable Tax Credits

The Company did not have any state transferable and non-transferable tax credits as of September 30, 2018.

F. Subprime-Mortgage-Related Risk Exposure

There was no significant change in subprime-mortgage-related risk exposure for the first nine months of 2018.

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS

G. Retained Assets

The Company did not have any retained assets as of September 30, 2018.

H. Insurance-Linked Securities (“ILS”) Contracts

The Company did not directly write or assume any ILS contracts for the first nine months of 2018.

22. EVENTS SUBSEQUENT

Type I – Recognized Subsequent Events:

Subsequent events have been considered through November 9, 2018 for the statutory statement issued on November 14, 2018.

There were no subsequent events to be reported.

Type II – Nonrecognized Subsequent Events:

Subsequent events have been considered through November 9, 2018 for the statutory statement issued on November 14, 2018.

There were no subsequent events to be reported.

The Company is not subject to the annual fee under Section 9010 of the Federal Affordable Care Act.

23. REINSURANCE

There was no significant change in reinsurance for the first nine months of 2018.

24. RETROSPECTIVELY RATED CONTRACTS & CONTRACTS SUBJECT TO REDETERMINATION

A. Accrued Retrospective Premium Adjustments

The Company did not have any significant change in its method of calculating accrued retrospective premium adjustments or contracts subject to redetermination for the first nine months of 2018.

B. Accrued Retrospective Premium Adjustments to Earned Premium

The Company did not have any significant change in the accrued retrospective premium recorded as adjustments to earned premium or contracts subject to redetermination for the first nine months of 2018.

C. Net Premiums Written Subject to Retrospective Rating Features

There was no significant change in the amount of net premiums written that were subject to retrospective rating features or redetermination for the first nine months of 2018.

D. Medical Loss Ratio Rebates Required Pursuant to the Public Health Service Act

The Company did not have any medical loss ratio rebates required pursuant to the Public Health Service Act for the first nine months of 2018.

E. Risk-Sharing Provisions of the Affordable Care Act (“ACA”)

The Company did not write any accident and health insurance premium subject to the ACA risk-sharing provisions for the first nine months of 2018. Per SSAP No. 107 – *Risk-Sharing Provisions of the Affordable Care Act*, the ACA risk-sharing provisions include health plans in the individual or small group markets. The Company writes group dental and vision plans. Per SSAP No. 107, group plans are required to contribute funding but are not eligible to receive distributions under the risk-sharing provisions of the ACA.

25. CHANGE IN INCURRED LOSSES AND LOSS ADJUSTMENT EXPENSES

A. Reserves as of January 1, 2018 were \$151.2 million. For the first nine months of 2018, \$22.0 million had been paid for incurred losses and loss adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years were \$128.9 million as of September 30, 2018, as a result of re-estimation of unpaid claims and claim adjustment expenses. There was a \$0.3 million decrease of prior year development from January 1, 2018 to September 30, 2018. Original estimates are increased or decreased as additional information becomes known regarding individual claims. Prior years' effects are combined with current experience in determining retrospective premium, premium refunds, and renewal rates for the larger group contracts.

B. There were no significant changes in methodologies and assumptions used in calculating the liability for unpaid losses and loss adjustment expenses.

26. INTERCOMPANY POOLING ARRANGEMENTS

The Company did not have any intercompany pooling arrangements as of September 30, 2018.

27. STRUCTURED SETTLEMENTS

The Company did not purchase any structured settlements to fulfill obligations of claimants for the first nine months of 2018.

28. HEALTH CARE RECEIVABLES

A. Pharmaceutical Rebate Receivables

The Company did not have any pharmaceutical rebate receivables as of September 30, 2018.

B. Risk-Sharing Receivables

The Company did not have any risk-sharing receivables as of September 30, 2018.

29. PARTICIPATING POLICIES

The Company did not have any participating policies for the first nine months of 2018.

30. PREMIUM DEFICIENCY RESERVES

In accordance with SSAP No. 54R – *Individual and Group Accident and Health Contracts*, there was no premium deficiency reserve held as of September 30, 2018 for all individual and group accident and health contracts. Since premium deficiency reserves were unnecessary, no calculation involving anticipated investment income was performed as of September 30, 2018.

31. RESERVES FOR LIFE CONTRACTS AND ANNUITY CONTRACTS

There was no significant change in the practice or method of calculating reserves for life and annuity contracts for the first nine months of 2018.

32. ANALYSIS OF ANNUITY ACTUARIAL RESERVES AND DEPOSIT – TYPE LIABILITIES BY WITHDRAWAL CHARACTERISTICS

There was no significant change in annuity actuarial reserves and deposit-type liabilities by withdrawal characteristics for the first nine months of 2018.

33. PREMIUM AND ANNUITY CONSIDERATIONS DEFERRED AND UNCOLLECTED

There was no significant change in premium and annuity considerations deferred and uncollected for the first nine months of 2018.

34. SEPARATE ACCOUNTS

The Company did not have any Separate Accounts as of September 30, 2018.

35. LOSS/CLAIM ADJUSTMENT EXPENSES

There was no significant change to the Company's loss/claim adjustment expenses for the first nine months of 2018.

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

GENERAL

- 1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? Yes [] No [X]
- 1.2 If yes, has the report been filed with the domiciliary state? Yes [] No []
- 2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? Yes [] No [X]
- 2.2 If yes, date of change:
- 3.1 Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? Yes [X] No []
 If yes, complete Schedule Y, Parts 1 and 1A.
- 3.2 Have there been any substantial changes in the organizational chart since the prior quarter end? Yes [] No [X]
- 3.3 If the response to 3.2 is yes, provide a brief description of those changes.
- 3.4 Is the reporting entity publicly traded or a member of a publicly traded group? Yes [] No [X]
- 3.5 If the response to 3.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group.
- 4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes [] No [X]
- 4.2 If yes, provide the name of the entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1	2	3
Name of Entity	NAIC Company Code	State of Domicile

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? Yes [] No [X] N/A []
 If yes, attach an explanation.
- 6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. 12/31/2015
- 6.2 State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. 12/31/2015
- 6.3 State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). 06/13/2018
- 6.4 By what department or departments?
 New York State Department of Financial Services
- 6.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? Yes [] No [] N/A [X]
- 6.6 Have all of the recommendations within the latest financial examination report been complied with? Yes [X] No [] N/A []
- 7.1 Has this reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? Yes [] No [X]
- 7.2 If yes, give full information:
- 8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? Yes [] No [X]
- 8.2 If response to 8.1 is yes, please identify the name of the bank holding company.
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? Yes [X] No []
- 8.4 If response to 8.3 is yes, please provide below the names and location (city and state of the main office) of any affiliates regulated by a federal regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator.

1	2	3	4	5	6
Affiliate Name	Location (City, State)	FRB	OCC	FDIC	SEC
StanCorp Equities, Inc.	Portland, OR	NO	NO	NO	YES
StanCorp Investment Advisers, Inc.	Portland, OR	NO	NO	NO	YES

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
GENERAL INTERROGATORIES

- 9.1 Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? Yes [X] No []
- (a) Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- (b) Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;
- (c) Compliance with applicable governmental laws, rules and regulations;
- (d) The prompt internal reporting of violations to an appropriate person or persons identified in the code; and
- (e) Accountability for adherence to the code.
- 9.11 If the response to 9.1 is No, please explain:
- 9.2 Has the code of ethics for senior managers been amended? Yes [] No [X]
- 9.21 If the response to 9.2 is Yes, provide information related to amendment(s).
- 9.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes [] No [X]
- 9.31 If the response to 9.3 is Yes, provide the nature of any waiver(s).

FINANCIAL

- 10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes [X] No []
- 10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: \$0

INVESTMENT

- 11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) Yes [] No [X]
- 11.2 If yes, give full and complete information relating thereto:
12. Amount of real estate and mortgages held in other invested assets in Schedule BA: \$0
13. Amount of real estate and mortgages held in short-term investments: \$0
- 14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? Yes [] No [X]
- 14.2 If yes, please complete the following:
- | | 1
Prior Year-End
Book/Adjusted
Carrying Value | 2
Current Quarter
Book/Adjusted
Carrying Value |
|---|--|---|
| 14.21 Bonds | \$0 | \$0 |
| 14.22 Preferred Stock | \$0 | \$0 |
| 14.23 Common Stock | \$0 | \$0 |
| 14.24 Short-Term Investments | \$0 | \$0 |
| 14.25 Mortgage Loans on Real Estate | \$0 | \$0 |
| 14.26 All Other | \$0 | \$0 |
| 14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26) | \$0 | \$0 |
| 14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above | \$0 | \$0 |
- 15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? Yes [] No [X]
- 15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? Yes [] No []
- If no, attach a description with this statement.

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
GENERAL INTERROGATORIES

16. For the reporting entity's security lending program, state the amount of the following as of the current statement date:
- | | | |
|--|----------|---|
| 16.1 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 | \$ | 0 |
| 16.2 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 | \$ | 0 |
| 16.3 Total payable for securities lending reported on the liability page | \$ | 0 |

17. Excluding items in Schedule E - Part 3 - Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III - General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping Agreements of the NAIC Financial Condition Examiners Handbook? Yes No
- 17.1 For all agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1 Name of Custodian(s)	2 Custodian Address
BNY Mellon	One Wall Street New York, NY 10286

- 17.2 For all agreements that do not comply with the requirements of the NAIC Financial Condition Examiners Handbook, provide the name, location and a complete explanation:

1 Name(s)	2 Location(s)	3 Complete Explanation(s)

- 17.3 Have there been any changes, including name changes, in the custodian(s) identified in 17.1 during the current quarter? Yes No

- 17.4 If yes, give full information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason

- 17.5 Investment management – Identify all investment advisors, investment managers, broker/dealers, including individuals that have the authority to make investment decisions on behalf of the reporting entity. For assets that are managed internally by employees of the reporting entity, note as such. ["...that have access to the investment accounts"; "...handle securities"]

1 Name of Firm or Individual	2 Affiliation
Standard Management, Inc.	A.....

- 17.5097 For those firms/individuals listed in the table for Question 17.5, do any firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") manage more than 10% of the reporting entity's assets? Yes No

- 17.5098 For firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") listed in the table for Question 17.5, does the total assets under management aggregate to more than 50% of the reporting entity's assets? Yes No

- 17.6 For those firms or individuals listed in the table for 17.5 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed
	Standard Management, Inc.		Not a registered investment advisor	NO.....

- 18.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Investment Analysis Office been followed? Yes No

- 18.2 If no, list exceptions:

19. By self-designating 5*GI securities, the reporting entity is certifying the following elements for each self-designated 5*GI security:
- a. Documentation necessary to permit a full credit analysis of the security does not exist.
 - b. Issuer or obligor is current on all contracted interest and principal payments.
 - c. The insurer has an actual expectation of ultimate payment of all contracted interest and principal.
- Has the reporting entity self-designated 5*GI securities? Yes No

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
GENERAL INTERROGATORIES

PART 2 - LIFE & HEALTH

	1	
Report the statement value of mortgage loans at the end of this reporting period for the following categories:	Amount	
1.1 Long-Term Mortgages In Good Standing		
1.11 Farm Mortgages	\$	0
1.12 Residential Mortgages	\$	0
1.13 Commercial Mortgages	\$	133,472,326
1.14 Total Mortgages in Good Standing	\$	<u>133,472,326</u>
1.2 Long-Term Mortgages In Good Standing with Restructured Terms		
1.21 Total Mortgages in Good Standing with Restructured Terms	\$	<u>0</u>
1.3 Long-Term Mortgage Loans Upon which Interest is Overdue more than Three Months		
1.31 Farm Mortgages	\$	0
1.32 Residential Mortgages	\$	0
1.33 Commercial Mortgages	\$	0
1.34 Total Mortgages with Interest Overdue more than Three Months	\$	<u>0</u>
1.4 Long-Term Mortgage Loans in Process of Foreclosure		
1.41 Farm Mortgages	\$	0
1.42 Residential Mortgages	\$	0
1.43 Commercial Mortgages	\$	0
1.44 Total Mortgages in Process of Foreclosure	\$	0
1.5 Total Mortgage Loans (Lines 1.14 + 1.21 + 1.34 + 1.44) (Page 2, Column 3, Lines 3.1 + 3.2)	\$	<u>133,472,326</u>
1.6 Long-Term Mortgages Foreclosed, Properties Transferred to Real Estate in Current Quarter		
1.61 Farm Mortgages	\$	0
1.62 Residential Mortgages	\$	0
1.63 Commercial Mortgages	\$	0
1.64 Total Mortgages Foreclosed and Transferred to Real Estate	\$	<u>0</u>
2. Operating Percentages:		
2.1 A&H loss percent		83.354 %
2.2 A&H cost containment percent		0.000 %
2.3 A&H expense percent excluding cost containment expenses		25.148 %
3.1 Do you act as a custodian for health savings accounts?	Yes [] No [X]	
3.2 If yes, please provide the amount of custodial funds held as of the reporting date	\$	0
3.3 Do you act as an administrator for health savings accounts?	Yes [] No [X]	
3.4 If yes, please provide the balance of the funds administered as of the reporting date	\$	0
4. Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states?	Yes [] No [X]	
4.1 If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile of the reporting entity?	Yes [] No [X]	

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE S - CEDED REINSURANCE

Showing All New Reinsurance Treaties - Current Year to Date

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Reinsurer	5 Domiciliary Jurisdiction	6 Type of Reinsurance Ceded	7 Type of Reinsurer	8 Certified Reinsurer Rating (1 through 6)	9 Effective Date of Certified Reinsurer Rating
	AA-1120064	07/01/2018	Life & Annuity - Non-Affiliates					
	AA-1120116	07/01/2018	Lloyd's Underwriter Syndicate No. 1919 CVS	GBR	CAT/G	Unauthorized		
	AA-1120080	07/01/2018	Lloyd's Underwriter Syndicate No. 3902 NOA	GBR	CAT/G	Unauthorized		
	AA-1120080	07/01/2018	Lloyd's Underwriter Syndicate No. 5151 ENH ex. No. 5151 MAL	GBR	CAT/G	Unauthorized		
	AA-1120064	07/01/2018	Accident & Health - Non-Affiliates					
	AA-1120116	07/01/2018	Lloyd's Underwriter Syndicate No. 1919 CVS	GBR	CAT/G	Unauthorized		
	AA-1120080	07/01/2018	Lloyd's Underwriter Syndicate No. 3902 NOA	GBR	CAT/G	Unauthorized		
	AA-1120080	07/01/2018	Lloyd's Underwriter Syndicate No. 5151 ENH ex. No. 5151 MAL	GBR	CAT/G	Unauthorized		

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS

Current Year To Date - Allocated by States and Territories

	1	Life Contracts		Direct Business Only			7	
		2	3	4	5	6		
States, Etc.	Active Status (a)	Life Insurance Premiums	Annuity Considerations	Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees	Other Considerations	Total Columns 2 Through 5	Deposit-Type Contracts	
1. Alabama	AL	N	21,587	.0	33,525	0	55,112	.0
2. Alaska	AK	N	1,189	.0	3,263	0	4,452	.0
3. Arizona	AZ	N	30,064	.0	8,482	0	38,545	.0
4. Arkansas	AR	N	25,031	.0	38,872	0	63,903	.0
5. California	CA	N	46,635	.0	142,834	0	189,469	.0
6. Colorado	CO	N	2,195	.0	21,483	0	23,678	.0
7. Connecticut	CT	N	14,786	.0	58,806	0	73,592	.0
8. Delaware	DE	N	1,992	.0	7,503	0	9,494	.0
9. District of Columbia	DC	N	239	.0	20,610	0	20,849	.0
10. Florida	FL	N	285,578	.0	303,731	0	589,309	.0
11. Georgia	GA	N	1,163	.0	8,043	0	9,206	.0
12. Hawaii	HI	N	.0	.0	0	0	0	.0
13. Idaho	ID	N	.0	.0	729	0	729	.0
14. Illinois	IL	N	87,999	.0	141,597	0	229,596	.0
15. Indiana	IN	N	.0	.0	2,986	0	2,986	.0
16. Iowa	IA	N	18,144	.0	28,177	0	46,321	.0
17. Kansas	KS	N	57,346	.0	89,057	0	146,403	.0
18. Kentucky	KY	N	.0	.0	1,991	0	1,991	.0
19. Louisiana	LA	N	18,881	.0	27,766	0	46,647	.0
20. Maine	ME	N	.0	.0	2,371	0	2,371	.0
21. Maryland	MD	N	8,948	.0	20,610	0	29,558	.0
22. Massachusetts	MA	N	189,950	.0	307,080	0	497,030	.0
23. Michigan	MI	N	39,971	.0	62,501	0	102,472	.0
24. Minnesota	MN	N	15,469	.0	87,292	0	102,761	.0
25. Mississippi	MS	N	.0	.0	0	0	0	.0
26. Missouri	MO	N	62,776	.0	99,364	0	162,140	.0
27. Montana	MT	N	.0	.0	2,627	0	2,627	.0
28. Nebraska	NE	N	.0	.0	0	0	0	.0
29. Nevada	NV	N	439	.0	2,082	0	2,522	.0
30. New Hampshire	NH	N	22,117	.0	39,133	0	61,250	.0
31. New Jersey	NJ	N	137,107	.0	238,666	0	375,773	.0
32. New Mexico	NM	N	438	.0	687	0	1,125	.0
33. New York	NY	L	23,219,100	.0	49,150,053	0	72,369,153	.0
34. North Carolina	NC	N	113,035	.0	159,820	0	272,855	.0
35. North Dakota	ND	N	.0	.0	0	0	0	.0
36. Ohio	OH	N	471,782	.0	271,142	0	742,924	.0
37. Oklahoma	OK	N	20,396	.0	31,674	0	52,069	.0
38. Oregon	OR	N	14,038	.0	38,955	0	52,994	.0
39. Pennsylvania	PA	N	49,773	.0	103,634	0	153,408	.0
40. Rhode Island	RI	N	38,010	.0	59,028	0	97,038	.0
41. South Carolina	SC	N	22,270	.0	26,133	0	48,403	.0
42. South Dakota	SD	N	.0	.0	0	0	0	.0
43. Tennessee	TN	N	8,548	.0	17,396	0	25,944	.0
44. Texas	TX	N	67,187	.0	137,930	0	205,118	.0
45. Utah	UT	N	.0	.0	1,916	0	1,916	.0
46. Vermont	VT	N	.0	.0	362	0	362	.0
47. Virginia	VA	N	239	.0	10,205	0	10,444	.0
48. Washington	WA	N	239	.0	12,275	0	12,514	.0
49. West Virginia	WV	N	1,513	.0	0	0	1,513	.0
50. Wisconsin	WI	N	.0	.0	424	0	424	.0
51. Wyoming	WY	N	.0	.0	0	0	0	.0
52. American Samoa	AS	N	.0	.0	0	0	0	.0
53. Guam	GU	N	.0	.0	0	0	0	.0
54. Puerto Rico	PR	N	677	.0	1,062	0	1,739	.0
55. U.S. Virgin Islands	VI	N	.0	.0	0	0	0	.0
56. Northern Mariana Islands	MP	N	.0	.0	0	0	0	.0
57. Canada	CAN	N	.0	.0	0	0	0	.0
58. Aggregate Other Aliens	OT	XXX	1,792	.0	2,811	0	4,603	.0
59. Subtotal	XXX	25,118,643	.0	51,826,689	0	76,945,332	.0	
90. Reporting entity contributions for employee benefits plans	XXX	.0	.0	0	0	0	.0	.0
91. Dividends or refunds applied to purchase paid-up additions and annuities	XXX	.0	.0	0	0	0	.0	.0
92. Dividends or refunds applied to shorten endowment or premium paying period	XXX	.0	.0	0	0	0	.0	.0
93. Premium or annuity considerations waived under disability or other contract provisions	XXX	.0	.0	0	0	0	.0	.0
94. Aggregate or other amounts not allocable by State	XXX	.0	.0	0	0	0	.0	.0
95. Totals (Direct Business)	XXX	25,118,643	.0	51,826,689	0	76,945,332	.0	.0
96. Plus Reinsurance Assumed	XXX	.0	.0	0	0	0	.0	.0
97. Totals (All Business)	XXX	25,118,643	.0	51,826,689	0	76,945,332	.0	.0
98. Less Reinsurance Ceded	XXX	53,015	.0	2,283,501	0	2,336,516	.0	.0
99. Totals (All Business) less Reinsurance Ceded	XXX	25,065,628	0	49,543,188	0	74,608,816	0	0
DETAILS OF WRITE-INS								
58001. Other Alien	ZZZ	XXX	1,792	.0	2,811	0	4,603	.0
58002.	XXX							
58003.	XXX							
58998. Summary of remaining write-ins for Line 58 from overflow page	XXX	.0	.0	0	0	0	.0	.0
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)	XXX	1,792	0	2,811	0	4,603	0	0
9401.	XXX							
9402.	XXX							
9403.	XXX							
9498. Summary of remaining write-ins for Line 94 from overflow page	XXX	.0	.0	0	0	0	.0	.0
9499. Totals (Lines 9401 through 9403 plus 9498)(Line 94 above)	XXX	0	0	0	0	0	0	0

(a) Active Status Counts:

L - Licensed or Chartered - Licensed Insurance carrier or domiciled RRG.....1 R - Registered - Non-domiciled RRGs.....0
E - Eligible - Reporting entities eligible or approved to write surplus lines in the state.....0 Q - Qualified - Qualified or accredited reinsurer.....0
N - None of the above - Not allowed to write business in the state.....56

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 - ORGANIZATION CHART**

Company	FEIN	NAIC	LOCATION	Ownership
Meiji Yasuda Life Insurance Company ("MY")			JPN	
StanCorp Financial Group, Inc. ("SFG")	93-1253576		OR	100.00% owned by MY
The Standard Life Insurance Company of New York	13-4119477	89009	NY	100.00% owned by SFG
Standard Insurance Company	93-0242990	69019	OR	100.00% owned by SFG
StanCap Insurance Company, Inc.	46-5761825		OR	100.00% owned by SFG
Standard Management, Inc.	93-0928203		OR	100.00% owned by SFG
StanCorp Equities, Inc.	93-0930972		OR	100.00% owned by SFG
StanCorp Investment Advisers, Inc.	93-1296382		OR	100.00% owned by SFG
Standard Retirement Services, Inc.	25-1838406		OR	100.00% owned by SFG
StanCorp Mortgage Investors, LLC ("SMI")	93-1191029		OR	100.00% owned by SFG
StanCorp Mortgage Investors Pass-Through, LLC	26-1758088		OR	100.00% owned by SMI
StanCorp Real Estate, LLC ("SRE")	93-1191030		OR	100.00% owned by SFG
Stonemill Business Park, LLC	93-1289767		OR	100.00% owned by SRE
1381-1399 Florin Road LLC	45-3789788		OR	100.00% owned by SRE
Standard Insurance Company Continuing Health & Welfare Benefits Trust	93-1097066		OR	100.00% owned by SFG
The Standard Charitable Foundation	20-3997125		OR	100.00% owned by SFG
Pacific Guardian Life Insurance Company, Limited	99-0108050	64343	HI	100.00% owned by MY
Meiji Yasuda America Incorporated	51-0383916		NY	100.00% owned by MY
Meiji Yasuda Europe Limited			GBR	100.00% owned by MY
Meiji Yasuda Asia Limited			HKG	100.00% owned by MY
Founder Meiji Yasuda Life Insurance Co., Ltd.			CHN	29.20% owned by MY
PT AVRIST Assurance			IDN	29.90% owned by MY
TU Europa S.A.			POL	33.50% owned by MY
TUiR Warta S.A.			POL	24.30% owned by MY
Thai Life Insurance Public Company Limited			THA	15.00% owned by MY
Meiji Yasuda General Insurance Co., Ltd.			JPN	100.00% owned by MY
Meiji Yasuda Insurance Service Company, Limited			JPN	100.00% owned by MY
Meiji Yasuda Asset Management Company Ltd.			JPN	92.90% owned by MY
Meiji Yasuda Real Estate Management Company Limited			JPN	100.00% owned by MY
Meiji Yasuda Life Planning Center Company, Limited			JPN	100.00% owned by MY
Meiji Yasuda System Technology Company Limited			JPN	100.00% owned by MY
MYJ Co., Ltd.			JPN	100.00% owned by MY

SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 - ORGANIZATION CHART

Company	FEIN	NAIC	LOCATION	Ownership
Diamond Athletics, Ltd.			JPN	35.00% owned by MY
Meiji Yasuda Institute of Life and Wellness, Inc.			JPN	91.00% owned by MY
Sunvenus Tachikawa Company Limited			JPN	100.00% owned by MY
MST Insurance Service Co., Ltd.			JPN	16.10% owned by MY
Yasuda Enterprise Development Co., Ltd.			JPN	50.00% owned by MY
The Mitsubishi Asset Brains Company, Limited			JPN	25.00% owned by MY
KSP COMMUNITY, Inc.			JPN	18.50% owned by MY
Japan Pension Service Co., Ltd.			JPN	39.70% owned by MY
Meiji Yasuda Business Plus Co., Ltd.			JPN	100.00% owned by MY
Meiji Yasuda Trading Company, Ltd.			JPN	100.00% owned by MY
RP Alpha Tokutei Mokuteki Kaisha			JPN	100.00% owned by MY
Meiji Yasuda Life Foundation of Health and Welfare			JPN	100.00% owned by MY
Meiji Yasuda Mental Health Foundation			JPN	100.00% owned by MY
The Meiji Yasuda Cultural Foundation			JPN	100.00% owned by MY
Meiji Yasuda Health Development Foundation			JPN	100.00% owned by MY

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE Y

PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Group Code	Group Name	NAIC Company Code	ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	Is an SCA Filing Required? (Y/N)	*
1348	Meiji Yasuda Life Insurance Group	.0000 .0000	93-1253576				Meiji Yasuda Life Insurance Company StanCorp Financial Group, Inc. The Standard Life Insurance Company of New York	JPN OR	UIP LDP	Meiji Yasuda Life Insurance Company	Ownership	0.000 100.000	Meiji Yasuda Life Insurance Company	.N .N	.1
1348	Meiji Yasuda Life Insurance Group	.89009	13-4119477				Standard Insurance Company	OR	IA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
1348	Meiji Yasuda Life Insurance Group	.69019	93-0242990				StanCap Insurance Company, Inc.	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	46-5761825				Standard Management, Inc.	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	93-0928203				StanCorp Equities, Inc.	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	93-0930972				StanCorp Investment Advisers, Inc.	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	93-1296382				Standard Retirement Services, Inc.	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	25-1838406				StanCorp Mortgage Investors, LLC	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	93-1191029				StanCorp Mortgage Investors Pass-Through, LLC	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	26-1758088				StanCorp Real Estate, LLC	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	93-1191030				Stonemill Business Park, LLC	OR	NIA	StanCorp Real Estate, LLC	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	93-1289767				1381-1399 Florin Road LLC	OR	NIA	StanCorp Real Estate, LLC	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	45-3789788				Standard Insurance Company Continuing Health & Welfare Benefits Trust	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	93-1097066				The Standard Charitable Foundation	OR	NIA	StanCorp Financial Group, Inc.	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	20-3997125				Pacific Guardian Life Insurance Company, Limited	HI	IA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
1348	Meiji Yasuda Life Insurance Group	.64343	99-0108050				Meiji Yasuda America Incorporated	NY	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000	51-0383916				Meiji Yasuda Europe Limited	GBR	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda Asia Limited	HKG	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Founder Meiji Yasuda Life Insurance Co., Ltd.	CHN	IA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					PT AVRIST Assurance	IDN	IA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					TU Europa S.A.	POL	IA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					TUIR Warta S.A.	POL	IA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Thai Life Insurance Public Company Limited	THA	IA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda General Insurance Co., Ltd.	JPN	IA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda Insurance Service Company, Limited	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda Asset Management Company Ltd.	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	92.900	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda Real Estate Management Company Limited	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda Life Planning Center Company, Limited	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda System Technology Company Limited	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					MYJ Co., Ltd.	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Diamond Athletics, Ltd.	JPN	NIA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda Institute of Life and Wellness, Inc.	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	91.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Sunvenus Tachikawa Company Limited	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					MST Insurance Service Co., Ltd.	JPN	NIA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Yasuda Enterprise Development Co., Ltd.	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	50.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					The Mitsubishi Asset Brains Company, Limited	JPN	NIA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					KSP COMMUNITY, Inc.	JPN	NIA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Japan Pension Service Co., Ltd.	JPN	NIA	Meiji Yasuda Life Insurance Company	Influence	0.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda Business Plus Co., Ltd.	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					Meiji Yasuda Trading Company, Ltd.	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	
		.00000					RP Alpha Tokutei Mokuteki Kaisha	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	.N	

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE Y

PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Group Code	Group Name	NAIC Company Code	ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	Is an SCA Filing Required? (Y/N)	*
		.00000					Meiji Yasuda Life Foundation of Health and Welfare	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	N	
		.00000					Meiji Yasuda Mental Health Foundation	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	N	
		.00000					The Meiji Yasuda Cultural Foundation	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	N	
		.00000					Meiji Yasuda Health Development Foundation	JPN	NIA	Meiji Yasuda Life Insurance Company	Ownership	100.000	Meiji Yasuda Life Insurance Company	N	

Asterisk	Explanation
1	Meiji Yasuda Life Insurance Company is a mutual insurance company owned by its policyholders.

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK
SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

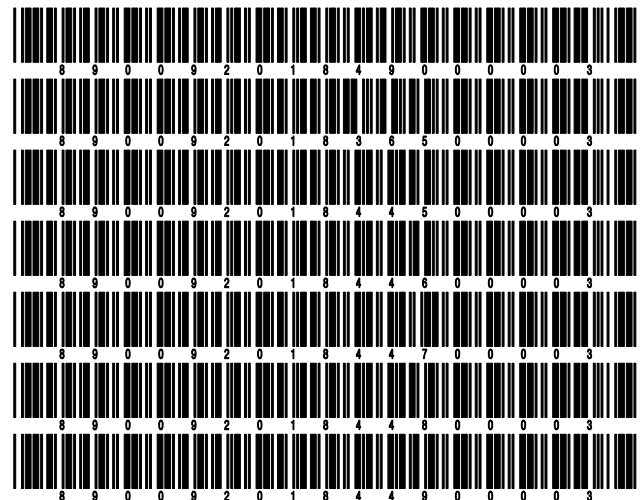
	Response
1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement?	NO
2. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement?	NO
3. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	NO
4. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	NO
5. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC?	NO
6. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC?	NO
7. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC?	NO

Explanation:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

Bar Code:

1. Trusteed Surplus Statement [Document Identifier 490]
2. Medicare Part D Coverage Supplement [Document Identifier 365]
3. Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV [Document Identifier 445]
4. Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV [Document Identifier 446]
5. Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI [Document Identifier 447]
6. Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI [Document Identifier 448]
7. Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) [Document Identifier 449]



NONE

SCHEDULE A - VERIFICATION

Real Estate

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition		
2.2 Additional investment made after acquisition		
3. Current year change in encumbrances		
4. Total gain (loss) on disposals		
5. Deduct amounts received on disposals		
6. Total foreign exchange change in book/adjusted carrying value		
7. Deduct current year's other than temporary impairment recognized		
8. Deduct current year's depreciation		
9. Book/adjusted carrying value at the end of current period (Lines 1+2+3+4-5+6-7-8)		
10. Deduct total nonadmitted amounts		
11. Statement value at end of current period (Line 9 minus Line 10)		

NONE

SCHEDULE B - VERIFICATION

Mortgage Loans

	1 Year to Date	2 Prior Year Ended December 31
1. Book value/recorded investment excluding accrued interest, December 31 of prior year	137,054,300	133,941,856
2. Cost of acquired:		
2.1 Actual cost at time of acquisition	7,857,900	16,896,295
2.2 Additional investment made after acquisition	0	0
3. Capitalized deferred interest and other	2,519	2,992
4. Accrual of discount	0	0
5. Unrealized valuation increase (decrease)	0	0
6. Total gain (loss) on disposals	(49,258)	(38,329)
7. Deduct amounts received on disposals	11,391,483	13,748,132
8. Deduct amortization of premium and mortgage interest points and commitment fees	1,652	382
9. Total foreign exchange change in book value/recorded investment excluding accrued interest	0	0
10. Deduct current year's other than temporary impairment recognized	0	0
11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10)	133,472,326	137,054,300
12. Total valuation allowance	0	0
13. Subtotal (Line 11 plus Line 12)	133,472,326	137,054,300
14. Deduct total nonadmitted amounts	0	0
15. Statement value at end of current period (Line 13 minus Line 14)	133,472,326	137,054,300

SCHEDULE BA - VERIFICATION

Other Long-Term Invested Assets

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition		
2.2 Additional investment made after acquisition		
3. Capitalized deferred interest and other		
4. Accrual of discount		
5. Unrealized valuation increase (decrease)		
6. Total gain (loss) on disposals		
7. Deduct amounts received on disposals		
8. Deduct amortization of premium and depreciation		
9. Total foreign exchange change in book/adjusted carrying value		
10. Deduct current year's other than temporary impairment recognized		
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10)		
12. Deduct total nonadmitted amounts		
13. Statement value at end of current period (Line 11 minus Line 12)		

NONE

SCHEDULE D - VERIFICATION

Bonds and Stocks

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value of bonds and stocks, December 31 of prior year	136,575,885	132,070,119
2. Cost of bonds and stocks acquired	21,627,899	32,290,296
3. Accrual of discount	57,479	77,895
4. Unrealized valuation increase (decrease)	0	0
5. Total gain (loss) on disposals	(23,113)	37,246
6. Deduct consideration for bonds and stocks disposed of	18,675,597	27,381,404
7. Deduct amortization of premium	358,366	518,267
8. Total foreign exchange change in book/adjusted carrying value	0	0
9. Deduct current year's other than temporary impairment recognized	0	0
10. Total investment income recognized as a result of prepayment penalties and/or acceleration fees	146,597	0
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10)	139,350,784	136,575,885
12. Deduct total nonadmitted amounts	0	0
13. Statement value at end of current period (Line 11 minus Line 12)	139,350,784	136,575,885

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE D - PART 1B

Showing the Acquisitions, Dispositions and Non-Trading Activity
During the Current Quarter for all Bonds and Preferred Stock by NAIC Designation

NAIC Designation	1 Book/Adjusted Carrying Value Beginning of Current Quarter	2 Acquisitions During Current Quarter	3 Dispositions During Current Quarter	4 Non-Trading Activity During Current Quarter	5 Book/Adjusted Carrying Value End of First Quarter	6 Book/Adjusted Carrying Value End of Second Quarter	7 Book/Adjusted Carrying Value End of Third Quarter	8 Book/Adjusted Carrying Value December 31 Prior Year
BONDS								
1. NAIC 1 (a)	82,049,562	8,007,063	2,291,073	(42,059)	80,026,241	82,049,562	87,723,493	79,642,455
2. NAIC 2 (a)	50,943,372	964,200	2,254,073	(45,392)	54,495,588	50,943,372	49,608,107	55,433,178
3. NAIC 3 (a)	2,020,652	0	0	(1,468)	2,022,112	2,020,652	2,019,184	1,500,252
4. NAIC 4 (a)	0	0	0	0	0	0	0	0
5. NAIC 5 (a)	0	0	0	0	0	0	0	0
6. NAIC 6 (a)	0	0	0	0	0	0	0	0
7. Total Bonds	135,013,586	8,971,263	4,545,146	(88,919)	136,543,941	135,013,586	139,350,784	136,575,885
PREFERRED STOCK								
8. NAIC 1	0	0	0	0	0	0	0	0
9. NAIC 2	0	0	0	0	0	0	0	0
10. NAIC 3	0	0	0	0	0	0	0	0
11. NAIC 4	0	0	0	0	0	0	0	0
12. NAIC 5	0	0	0	0	0	0	0	0
13. NAIC 6	0	0	0	0	0	0	0	0
14. Total Preferred Stock	0	0	0	0	0	0	0	0
15. Total Bonds and Preferred Stock	135,013,586	8,971,263	4,545,146	(88,919)	136,543,941	135,013,586	139,350,784	136,575,885

(a) Book/Adjusted Carrying Value column for the end of the current reporting period includes the following amount of short-term and cash equivalent bonds by NAIC designation:

NAIC 1 \$0 ; NAIC 2 \$0 ; NAIC 3 \$0 ; NAIC 4 \$0 ; NAIC 5 \$0 ; NAIC 6 \$0

Schedule DA - Part 1 - Short-Term Investments

NONE

Schedule DA - Verification - Short-Term Investments

NONE

Schedule DB - Part A - Verification - Options, Caps, Floors, Collars, Swaps and Forwards

NONE

Schedule DB - Part B - Verification - Futures Contracts

NONE

Schedule DB - Part C - Section 1 - Replication (Synthetic Asset) Transactions (RSATs) Open

NONE

Schedule DB-Part C-Section 2-Reconciliation of Replication (Synthetic Asset) Transactions Open

NONE

Schedule DB - Verification - Book/Adjusted Carrying Value, Fair Value and Potential Exposure of Derivatives

NONE

Schedule E - Part 2 - Verification - Cash Equivalents

NONE

Schedule A - Part 2 - Real Estate Acquired and Additions Made

NONE

Schedule A - Part 3 - Real Estate Disposed

NONE

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE B - PART 2

Showing All Mortgage Loans ACQUIRED AND ADDITIONS MADE During the Current Quarter

1 Loan Number	2 Location		3 State	4 Loan Type	5 Date Acquired	6 Rate of Interest	7 Actual Cost at Time of Acquisition	8 Additional Investment Made After Acquisition	9 Value of Land and Buildings
	City								
B8050402	CHULA VISTA		CA		07/10/2018	5.000	875,000	0	1,197,250
B8012202	ENCINITAS		CA		07/10/2018	4.625	1,200,000	0	2,339,250
B8041202	WESTLAKE		OH		07/10/2018	5.000	687,500	0	1,051,000
B8060402	PORTLAND		OR		09/11/2018	5.125	520,800	0	841,092
B8030903	SAN ANTONIO		TX		07/10/2018	5.000	325,000	0	478,750
B8050201	POUNING MILL		VA		09/11/2018	5.375	650,000	0	1,011,750
0599999. Mortgages in good standing - Commercial mortgages-all other							4,258,300	0	6,919,092
0899999. Total Mortgages in good standing							4,258,300	0	6,919,092
1699999. Total - Restructured Mortgages							0	0	0
2499999. Total - Mortgages with overdue interest over 90 days							0	0	0
3299999. Total - Mortgages in the process of foreclosure							0	0	0
3399999 - Totals							4,258,300	0	6,919,092

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Quarter

1 Loan Number	2 Location		4 Loan Type	5 Date Acquired	6 Disposal Date	7 Book Value/Recorded Investment Excluding Accrued Interest Prior Year	8 Change in Book Value/Recorded Investment						14 Book Value/Recorded Investment Excluding Accrued Interest on Disposal	15 Consid-eration	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal
	City	State					8 Unrealized Valuation Increase (Decrease)	9 Current Year's (Amortization) /Accretion	10 Current Year's Other Than Temporary Impairment Recognized	11 Capitalized Deferred Interest and Other	12 Total Change in Book Value (8+9-10+11)	13 Total Foreign Exchange Change in Book Value					
B1060905	MURRIETA	CA		10/11/2011	09/25/2018	394,559	0	0	0	0	0	0	388,656	388,656	0	0	0
B1082504	SAN DIEGO	CA		12/08/2011	07/27/2018	353,927	0	0	0	0	0	0	348,566	348,566	0	0	0
B3081302	FORT MYERS	FL		11/13/2013	08/17/2018	644,813	0	0	0	0	0	0	636,472	636,472	0	0	0
A6052601	GAINESVILLE	FL		09/18/2006	09/28/2018	646,134	0	0	0	0	0	0	618,557	618,557	0	0	0
A7031603	OMAHA	NE		06/18/2007	07/30/2018	371,724	0	0	0	0	0	0	363,551	363,551	0	0	0
B3071703	BUFFALO	NY		11/13/2013	09/27/2018	387,030	0	0	0	0	0	0	378,519	378,519	0	0	0
0199999. Mortgages closed by repayment						2,798,187	0	0	0	0	0	0	2,734,321	2,734,321	0	0	0
B1112903	MOBILE	AL		05/10/2012		649,511	0	0	0	0	0	0	4,656	4,656	0	0	0
B2021303	AVONDALE	AZ		05/10/2012		317,967	0	0	0	0	0	0	3,779	3,779	0	0	0
A9042402	CHANDLER	AZ		08/03/2009		149,746	0	0	0	0	0	0	4,991	4,991	0	0	0
A4121502	GILBERT	AZ		03/16/2005		474,531	0	0	0	0	0	0	7,585	7,585	0	0	0
B3120401	GLENDALE	AZ		03/11/2014		225,249	0	0	0	0	0	0	1,653	1,653	0	0	0
B6061003	MESA	AZ		09/13/2016		832,121	0	0	0	0	0	0	7,366	7,366	0	0	0
B5092302	PHOENIX	AZ		01/26/2016		1,360,439	0	0	0	0	0	0	8,495	8,495	0	0	0
B7102501	PHOENIX	AZ		12/12/2017		621,075	0	0	0	0	0	0	3,399	3,399	0	0	0
B5120202	SCOTTSDALE	AZ		04/12/2016		1,211,940	0	0	0	0	0	0	7,681	7,681	0	0	0
B6120504	TEMPE	AZ		02/10/2017		526,002	0	0	0	0	0	0	3,046	3,046	0	0	0
B2031306	TUCSON	AZ		07/11/2012		862,546	0	0	0	0	0	0	6,454	6,454	0	0	0
A9010702	YUMA	AZ		03/12/2009		446,895	0	0	0	0	0	0	3,736	3,736	0	0	0
B3102306	ALHAMBRA	CA		02/11/2014		453,966	0	0	0	0	0	0	3,351	3,351	0	0	0
B5012303	ANAHEIM	CA		07/10/2015		1,156,623	0	0	0	0	0	0	8,086	8,086	0	0	0
B5092205	ANAHEIM	CA		02/10/2016		581,005	0	0	0	0	0	0	3,666	3,666	0	0	0
A9030422	APPLE VALLEY	CA		06/01/2009		312,913	0	0	0	0	0	0	3,292	3,292	0	0	0

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Quarter

Table with columns: 1 Loan Number, 2 City, 3 State, 4 Loan Type, 5 Date Acquired, 6 Disposal Date, 7 Book Value/Recorded Investment Excluding Accrued Interest Prior Year, 8 Unrealized Valuation Increase (Decrease), 9 Current Year's (Amortization) /Accretion, 10 Current Year's Other Than Temporary Impairment Recognized, 11 Capitalized Deferred Interest and Other, 12 Total Change in Book Value (8+9-10+11), 13 Total Foreign Exchange Change in Book Value, 14 Book Value/Recorded Investment Excluding Accrued Interest on Disposal, 15 Consideration, 16 Foreign Exchange Gain (Loss) on Disposal, 17 Realized Gain (Loss) on Disposal, 18 Total Gain (Loss) on Disposal.

E02.3

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Quarter

1 Loan Number	Location		4 Loan Type	5 Date Acquired	6 Disposal Date	7 Book Value/ Recorded Investment Excluding Accrued Interest Prior Year	Change in Book Value/Recorded Investment					14 Book Value/ Recorded Investment Excluding Accrued Interest on Disposal	15 Consid- eration	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal	
	2 City	3 State					8 Unrealized Valuation Increase (Decrease)	9 Current Year's (Amortization) /Accretion	10 Current Year's Other Than Temporary Impairment Recognized	11 Capitalized Deferred Interest and Other	12 Total Change in Book Value (8+9-10+11)						13 Total Foreign Exchange Change in Book Value
A8061209	SHORELINE	WA		09/11/2008		328,617	0	0	0	0	0	0	3,765	3,765	0	0	0
B7072103	TACOMA	WA		11/14/2017		336,933	0	0	0	0	0	0	1,759	1,759	0	0	0
B3050703	UNIVERSITY PLACE	WA		08/09/2013		306,390	0	0	0	0	0	0	5,723	5,723	0	0	0
A7022004	VANCOUVER	WA		06/18/2007		357,253	0	0	0	0	0	0	4,371	4,371	0	0	0
B6111802	MILWAUKEE	WI		02/10/2017		1,052,005	0	0	0	0	0	0	6,092	6,092	0	0	0
0299999. Mortgages with partial repayments						129,756,881	0	0	0	0	0	0	1,414,270	1,414,270	0	0	0
B2041301	SANTA BARBARA	CA		08/09/2012	07/30/2018	634,258	0	0	0	2,519	2,519	0	627,301	578,043	0	(49,258)	(49,258)
0399999. Mortgages disposed						634,258	0	0	0	2,519	2,519	0	627,301	578,043	0	(49,258)	(49,258)
0599999 - Totals						133,189,326	0	0	0	2,519	2,519	0	4,775,892	4,726,634	0	(49,258)	(49,258)

Schedule BA - Part 2 - Other Long-Term Invested Assets Acquired and Additions Made

N O N E

Schedule BA - Part 3 - Other Long-Term Invested Assets Disposed, Transferred or Repaid

N O N E

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE D - PART 3

Show All Long-Term Bonds and Stock Acquired During the Current Quarter

1 CUSIP Identification	2 Description	3 Foreign	4 Date Acquired	5 Name of Vendor	6 Number of Shares of Stock	7 Actual Cost	8 Par Value	9 Paid for Accrued Interest and Dividends	10 NAIC Desig- nation or Market Indicator (a)
369550-BG-1	GENERAL DYNAMICS CORP		.09/21/2018	AMHERST PIERPONT SECURITIES LLC		1,799,433	1,790,000	24,985	1FE
654730-BH-5	NISOURCE FINANCE CORP		.09/10/2018	KEYBANC CAPITAL MARKETS/MCO INVESTMENTS		964,200	1,000,000	8,465	2FE
66989H-AJ-7	NOVARTIS CAPITAL CORP		.09/25/2018	AMHERST PIERPONT SECURITIES LLC		1,295,190	1,350,000	14,288	1FE
741531-FA-0	PRICOA GLOBAL FUNDING 1		.08/21/2018	SEAPORT GROUP SECURITIES		1,000,320	1,000,000	0	1FE
744448-CL-3	PUBLIC SERVICE COLORADO		.09/21/2018	FTN FINANCIAL		1,913,120	2,000,000	20,944	1FE
771196-BP-6	ROCHE HOLDINGS INC		.09/10/2018	BARCLAYS CAPITAL INC FIXED		1,999,000	2,000,000	0	1FE
3899999. Subtotal - Bonds - Industrial and Miscellaneous (Unaffiliated)						8,971,263	9,140,000	68,682	XXX
8399997. Total - Bonds - Part 3						8,971,263	9,140,000	68,682	XXX
8399998. Total - Bonds - Part 5						XXX	XXX	XXX	XXX
8399999. Total - Bonds						8,971,263	9,140,000	68,682	XXX
8999997. Total - Preferred Stocks - Part 3						0	XXX	0	XXX
8999998. Total - Preferred Stocks - Part 5						XXX	XXX	XXX	XXX
8999999. Total - Preferred Stocks						0	XXX	0	XXX
9799997. Total - Common Stocks - Part 3						0	XXX	0	XXX
9799998. Total - Common Stocks - Part 5						XXX	XXX	XXX	XXX
9799999. Total - Common Stocks						0	XXX	0	XXX
9899999. Total - Preferred and Common Stocks						0	XXX	0	XXX
9999999 - Totals						8,971,263	XXX	68,682	XXX

(a) For all common stock bearing the NAIC market indicator "U" provide: the number of such issues0

STATEMENT AS OF SEPTEMBER 30, 2018 OF THE STANDARD LIFE INSURANCE COMPANY OF NEW YORK

SCHEDULE D - PART 4

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21	22		
										11	12	13	14	15									
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/Adjusted Carrying Value	Unrealized Valuation Increase/(Decrease)	Current Year's (Amortization)/Accretion	Current Year's Other Than Temporary Impairment Recognized	Total Change in Book/Adjusted Carrying Value (11 + 12 - 13)	Total Foreign Exchange Change in Book /Adjusted Carrying Value	Book/Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/Stock Dividends Received During Year	Stated Contractual Maturity Date	NAIC Designation or Market Indicator (a)		
13342B-AC-9	CAMERON INTL CORP., MAKE WHOLE SR NOTE		07/15/2018	MATURITY		300,000	300,000	263,577	297,094	0	2,906	0	2,906	0	300,000	0	0	0	19,125	07/15/2018	2FE		
343412-AB-8	FLUOR CORP. MW SR UNSECURED		09/24/2018	CALLLED BY ISSUER at 100.657 SINKING FUND REDEMPTION		905,913	900,000	937,494	921,058	0	(3,985)	0	(3,985)	0	917,073	0	(17,073)	(17,073)	37,047	09/15/2021	1FE		
39121J-AH-3	GREAT RIVER ENERGY, 144A 1ST MTGE		07/01/2018	CALLLED BY ISSUER at 100.000		34,000	34,000	34,000	34,000	0	0	0	0	0	34,000	0	0	0	1,523	07/01/2030	1FE		
489170-AD-2	KENNAMETAL INC, M/W SR UNSECURED, CALLAB		07/09/2018	MATURITY		1,950,000	1,950,000	1,970,987	1,955,760	0	(1,687)	0	(1,687)	0	1,954,073	0	(4,073)	(4,073)	35,598	11/01/2019	2FE		
494368-AT-0	KIMBERLY-CLARK CORP., M/W DEB		07/15/2018	MATURITY		225,000	225,000	245,066	226,153	0	(1,153)	0	(1,153)	0	225,000	0	0	0	14,063	07/15/2018	1FE		
590188-JF-6	MERRILL LYNCH, SR UNSECURED		07/15/2018	MATURITY		115,000	115,000	100,708	114,227	0	773	0	773	0	115,000	0	0	0	7,475	07/15/2018	1FE		
66586G-CD-7	NORTHERN TRUST, NOTE		08/15/2018	MATURITY		1,000,000	1,000,000	1,041,160	1,003,438	0	(3,438)	0	(3,438)	0	1,000,000	0	0	0	65,000	08/15/2018	1FE		
3899999	Subtotal - Bonds - Industrial and Miscellaneous (Unaffiliated)					4,529,913	4,524,000	4,592,992	4,551,730	0	(6,584)	0	(6,584)	0	4,545,146	0	(21,146)	(21,146)	179,831		XXX	XXX	
8399997	Total - Bonds - Part 4					4,529,913	4,524,000	4,592,992	4,551,730	0	(6,584)	0	(6,584)	0	4,545,146	0	(21,146)	(21,146)	179,831		XXX	XXX	
8399998	Total - Bonds - Part 5					XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
8399999	Total - Bonds					4,529,913	4,524,000	4,592,992	4,551,730	0	(6,584)	0	(6,584)	0	4,545,146	0	(21,146)	(21,146)	179,831		XXX	XXX	
8999997	Total - Preferred Stocks - Part 4					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0		XXX	XXX
8999998	Total - Preferred Stocks - Part 5					XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
8999999	Total - Preferred Stocks					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0		XXX	XXX
9799997	Total - Common Stocks - Part 4					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0		XXX	XXX
9799998	Total - Common Stocks - Part 5					XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
9799999	Total - Common Stocks					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0		XXX	XXX
9899999	Total - Preferred and Common Stocks					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0		XXX	XXX
9999999	Totals					4,529,913	XXX	4,592,992	4,551,730	0	(6,584)	0	(6,584)	0	4,545,146	0	(21,146)	(21,146)	179,831		XXX	XXX	

(a) For all common stock bearing the NAIC market indicator "U" provide: the number of such issues.....0

Schedule DB - Part A - Section 1 - Options, Caps, Floors, Collars, Swaps and Forwards Open

N O N E

Schedule DB - Part B - Section 1 - Futures Contracts Open

N O N E

Schedule DB - Part B - Section 1B - Brokers with whom cash deposits have been made

N O N E

Schedule DB - Part D - Section 1 - Counterparty Exposure for Derivative Instruments Open

N O N E

Schedule DB - Part D-Section 2 - Collateral for Derivative Instruments Open - Pledged By

N O N E

Schedule DB - Part D-Section 2 - Collateral for Derivative Instruments Open - Pledged To

N O N E

Schedule DL - Part 1 - Reinvested Collateral Assets Owned

N O N E

Schedule DL - Part 2 - Reinvested Collateral Assets Owned

N O N E

SCHEDULE E - PART 1 - CASH

Month End Depository Balances

1 Depository	2 Code	3 Rate of Interest	4 Amount of Interest Received During Current Quarter	5 Amount of Interest Accrued at Current Statement Date	Book Balance at End of Each Month During Current Quarter			9 *
					6 First Month	7 Second Month	8 Third Month	
US Bank Portland, OR		0.000	0	0	14,205,181	14,873,089	7,010,362	.XXX.
Wells Fargo Bank Portland, OR		0.000	0	0	2,777,699	4,380,171	3,723,041	.XXX.
Regions Bank Birmingham, AL		0.000	0	0	494,863	522,322	552,580	.XXX.
JP Morgan Chase New York, NY		0.000	0	0	(1,437,802)	(3,070,201)	(1,809,823)	.XXX.
0199998. Deposits in ... 1 depositories that do not exceed the allowable limit in any one depository (See instructions) - Open Depositories	XXX	XXX	0	0	0	0	0	XXX
0199999. Totals - Open Depositories	XXX	XXX	0	0	16,039,941	16,705,381	9,476,160	XXX
0299998. Deposits in ... 0 depositories that do not exceed the allowable limit in any one depository (See instructions) - Suspended Depositories	XXX	XXX	0	0	0	0	0	XXX
0299999. Totals - Suspended Depositories	XXX	XXX	0	0	0	0	0	XXX
0399999. Total Cash on Deposit	XXX	XXX	0	0	16,039,941	16,705,381	9,476,160	XXX
0499999. Cash in Company's Office	XXX	XXX	XXX	XXX	0	0	0	XXX
0599999. Total - Cash	XXX	XXX	0	0	16,039,941	16,705,381	9,476,160	XXX

SCHEDULE E - PART 2 - CASH EQUIVALENTS

Show Investments Owned End of Current Quarter

1 CUSIP	2 Description	3 Code	4 Date Acquired	5 Rate of Interest	6 Maturity Date	7 Book/Adjusted Carrying Value	8 Amount of Interest Due and Accrued	9 Amount Received During Year
NONE								
8899999 - Total Cash Equivalents								