



# Quarterly Survey of Financial Statements Property and Casualty Insurers

Confidential document when completed

Please return completed copy within 30 days of quarter end

Si vous préférez ce questionnaire en français, veuillez cocher

Please correct name and address, if necessary

## INFORMATION

### AUTHORITY

"This survey is conducted under the authority of the Statistics Act, Revised Statutes of Canada, 1985, c. S-19. Completion of this questionnaire is a legal requirement under the Statistics Act."

### PURPOSE

The information you provide is used in the preparation of industry financial statements for the Canadian financial sector; also, these financial statements are used as inputs to the National Economic Accounts.

### CONFIDENTIALITY

Statistics Canada is prohibited by law from publishing any statistics which would divulge information obtained from this survey that relates to any identifiable institution without the previous written consent of that institution. The data reported on this questionnaire will be treated in confidence, used for statistical purposes and published in aggregate form only. The confidentiality provisions of the Statistics Act are not affected by either the Access to Information Act or any other legislation.

### INSTRUCTIONS

- Report amounts in thousands of Canadian Dollars.
- This report should cover Canadian operations only. Please exclude foreign branches, subsidiaries and affiliates.

- If actual financial data is not available, estimates may be used in this report.

### DEFINITIONS

The term "Parent, subsidiaries and affiliates" used in this questionnaire covers non-consolidated parent, subsidiary and affiliated corporations; head offices, branches and divisions; affiliated joint ventures and partnerships; directors; officers and individual shareholders. Affiliated companies are corporations which are effectively controlled or whose operations are significantly influenced by the reporting entity or a common owner or group of owners.

### FURTHER INFORMATION

Please refer to "Financial Statistics Reporting Guide" or contact:

Operations and Integration Division  
Statistics Canada,  
Ottawa, Canada,  
K1A 0T6

Telephone: (877) 898-6686  
Fax: (800) 552-4428

## REPORTING ENTITY

### 1. This report covers (please mark one only)

- a single corporation
- part of a corporation (e.g. branch, division, head office)
- consolidated family of corporations
- Other (please specify) \_\_\_\_\_

### 2. Does this reporting entity have investments in partnerships or joint ventures?

- Yes  No

### 3. Has this reporting entity purchased or sold business(es) during the current reporting period which affects assets or revenue by more than 10%?

- Yes  No

● Please verify the enclosed profile of the entities covered by this report, correct it if necessary and return the profile document with the completed questionnaire.

● Please explain any significant changes in accounting or basis of reporting affecting the comparison of this return with that of the previous quarter.

This report covers the period from:

month \_\_\_\_\_ 2 0 | | | to month \_\_\_\_\_ 2 0 | | |

Company official to contact regarding this form  
(Please print)

Position

Signature

Telephone number  
( )

Facsimile number  
( )

Date

E-Mail address

## FOR STATISTICS CANADA USE ONLY

Rec'd:

Captured:

Analyzed:

Edited:

## SECTION A – BALANCE SHEET

(With regards to business outside Canada of Canadian Companies, only the assets and liabilities related to foreign business written from Canadian offices should be included in the balance sheet. Assets and liabilities of foreign branches should be excluded from the balance sheet and the company's investment in the net assets of these branches reported in item 10.4)

01

Balance Sheet Date

year	month	day

		Thousands of dollars	
<b>1.</b>	<b>ASSETS</b>		
	<b>Cash and demand deposits</b> (report term deposits cashable on demand in item 2)		
1.1	Cash and Canadian currency demand deposits in chartered bank branches in Canada .....	11110	
1.8	Other Canadian currency demand deposits .....	11180	
1.9	Foreign currency demand deposits .....	11200	
<b>2.</b>	<b>Term deposits</b> (including bearer term notes, swapped deposits and deposit receipts, certificates, debentures and like instruments)		
2.1	Canadian currency		
2.1.1	Chartered bank branches in Canada .....	11631	
2.1.9	Other institutions .....	11638	
2.2	Foreign currency .....	11680	
<b>3.</b>	<b>Canadian investments - non-affiliates, at amortized cost for debt securities and cost for shares</b> (before deducting provisions or allowances for losses - item 13; report mortgage loans under item 5)		
3.1	Government of Canada treasury bills .....	15110	
3.2	Bankers' acceptances, and finance and other short-term paper (with an original term to maturity of less than one year; including provincial and municipal government short-term bills and notes) .....	15120	
3.3	Government of Canada debt .....	15130	
3.4	Provincial and municipal government debt (exclude short-term bills and notes - item 3.2) .....	15140	
3.5	Corporate bonds and debentures (including mortgage bonds; exclude short-term paper - item 3.2) .....	15150	
3.6	Corporate shares (including share warrants and options)		
3.6.1	Preferred .....	15163	
3.6.2	Common .....	15164	
3.9	Other Canadian investments (include precious metals; gold and silver certificates; etc.) .....	15180	
<b>4.</b>	<b>Foreign investments - non-affiliates, at amortized cost for debt securities and cost for shares</b> (before deducting provisions or allowances for losses - item 13; report mortgage loans under item 5; exclude term deposits - item 2)		
4.1	Short-term bills and notes (with an original term to maturity of less than one year) .....	15210	
4.2	Bonds and debentures .....	15220	
4.3	Corporate shares		
4.3.1	Preferred .....	15231	
4.3.2	Common .....	15232	
4.9	Other foreign investments .....	15280	
<b>5.</b>	<b>Mortgage loans to non-affiliates</b> (before deducting provisions or allowances for losses - item 13)		
5.1	Secured by property in Canada		
5.1.1	Residential		
5.1.1.1	NHA loans .....	16111	
5.1.1.2	Conventional .....	16115	
5.1.2	Non-residential .....	16120	
5.2	Secured by property outside Canada .....	16200	
<b>6.</b>	<b>Real estate held for income</b> (include properties held for sale; report encumbrances in item 20)		
6.1	Canadian (at cost) .....	18322	
6.2	Foreign (at cost) .....	18326	
6.9	Less: Accumulated depreciation .....	18351	(            )
<b>7.</b>	<b>Accounts receivable and accrued revenue</b>		
7.1	Insurance related receivables (including amounts due from agents and brokers, premiums due from policyholders, other insurance companies, parent, subsidiaries and affiliated companies arising from insurance operations; before deducting allowance for doubtful accounts) .....	12131	
7.8	Other accounts receivable and accruals .....	12135	
7.9	Less: Allowance for doubtful accounts .....	12800	(            )
<b>8.</b>	<b>Land and depreciable assets - gross</b> (including real estate and ground rents, machinery, equipment, buildings, leasehold improvements, for own use and vehicles and equipment in the hands of lessees under operating leases; before deduction of accumulated depreciation and encumbrances) .....	18310	

## SECTION A – BALANCE SHEET - Continued

01	Balance Sheet Date		
	year	month	day

ASSETS - Continued		Thousands of dollars	
9.	<b>Less: Accumulated depreciation</b>		
9.1	Fixed assets - buildings and leasehold improvements .....	18352	( )
9.2	Fixed assets - other (equipment, etc) .....	18358	( )
10.	<b>Investments in and claims on parent, subsidiaries and affiliates</b> (before deducting provision or allowances for losses - item 13)		
10.1	Cost of Shares		
10.1.1	Canadian corporations .....	14110	
10.1.2	Foreign corporations .....	14120	
10.2	Accumulated earnings less dividends received (to be used only if employing the equity method of accounting for unconsolidated subsidiaries and affiliates) .....	14200	
10.3	Loans, advances, mortgages, notes, bonds and other claims (report insurance related receivables under item 7.1)		
10.3.1	Canadian companies, officers and shareholders .....	14310	
10.3.2	Foreign companies, officers and shareholders .....	14320	
10.4	Investment in net assets of foreign offices .....	14400	
11.	<b>Deferred policy acquisition expenses</b> .....	19200	
12.	<b>Other assets and recoverable from reinsurers</b>		
12.1	Recoverable from reinsurers		
12.1.1	Unearned premiums .....	19831	
12.1.2	Unpaid claims and adjustment expenses .....	19832	
12.2	Other assets .....	19888	
13.	<b>Less: Accumulated provisions and allowances for losses on investments, loans and other assets charged to expense</b> .....	19810	( )
14.	<b>TOTAL ASSETS</b> .....	<b>10000</b>	
	<b>LIABILITIES</b>		
15.	<b>Loans and Overdrafts</b> (exclude mortgage loans - item 20)		
15.1	From chartered bank branches in Canada .....	25110	
15.9	From others .....	25180	
16.	<b>Amounts owing to parent, subsidiaries and affiliates</b> (including notes, loans, mortgages and bonds)		
16.1	In Canada .....	24100	
16.2	Outside Canada .....	24200	
17.	<b>Accounts payable and accrued liabilities</b> (exclude claims - item 19 and income taxes - item 18)		
17.1	Insurance related accounts payable (including premiums and amounts due to agents, other insurance companies, parent, subsidiaries and affiliates, and to policyholders arising from insurance operations) ..	22130	
17.2	Other accounts payable (including expenses and other taxes due and accrued; exclude amounts due to agents, parent, subsidiaries and affiliates - item 16; exclude income taxes - item 18) .....	22180	
18.	<b>Income taxes payable</b> (report income taxes recoverable in item 7.8) .....	23000	
19.	<b>Unpaid claims and adjustment expenses</b> .....	22120	
20.	<b>Mortgage loans</b> .....	25500	
21.	<b>Unearned premiums (at 100%)</b> .....	26200	
22.	<b>Additional policy provisions</b> .....	26300	
23.	<b>Unearned commissions</b> .....	26811	
24.	<b>Provision for policyholder dividends</b> .....	26500	
25.	<b>Deposits received on reinsurance ceded</b> .....	26700	
26.	<b>Deferred income taxes</b> .....	27000	
27.	<b>Other liabilities</b> (including premiums received in advance; unrealized gains and losses on the translation of foreign currency; please specify major items) .....	29000	
28.	<b>TOTAL LIABILITIES</b> .....	<b>20000</b>	

<b>SECTION A – BALANCE SHEET - Continued</b>		01	Balance Sheet Date <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> <tr> <td style="font-size: 8px;">year</td> <td style="font-size: 8px;">month</td> <td style="font-size: 8px;">day</td> <td colspan="3"></td> </tr> </table>							year	month	day			
year	month	day													
<b>EQUITY</b> (world-wide equity for Canadian companies; Canadian equity for branches of British and Foreign companies)															
<b>CAPITAL, SURPLUS (HEAD OFFICE ACCOUNTS) AND RESERVES</b>															
29.	<b>Share Capital</b>														
29.1	Preferred .....	31100													
29.2	Common .....	31200													
30.	<b>Contributed surplus</b> .....	33000													
31.	<b>Retained Earnings</b>														
31.1	Reserves required by the Office of the Superintendent of Financial Institutions, general and contingency reserves .....	35100													
31.2	Earned surplus (Canadian companies) .....	35210													
31.3	Head office account (Canadian branches of British and foreign companies) .....	35250													
32.	<b>TOTAL EQUITY</b> .....	<b>30000</b>													
33.	<b>TOTAL LIABILITIES AND EQUITY</b> .....	<b>39000</b>													

<b>SUPPLEMENTARY QUESTION</b>	
<b>Amounts owing to parent, subsidiaries and affiliates</b> (related to item 16)	
(i) interest bearing debt .....	61405
(ii) non-interest bearing debt .....	61407

<b>SECTION B – STATEMENT OF EARNED SURPLUS AND HEAD OFFICE ACCOUNTS</b>		02	Period Covered: From <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"> </td><td style="width: 20px; height: 20px;"> </td><td style="width: 20px; height: 20px;"> </td></tr></table>				
		03	To <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"> </td><td style="width: 20px; height: 20px;"> </td><td style="width: 20px; height: 20px;"> </td></tr></table>				
			Thousands of dollars				
34.	<b>Earned surplus and head office account, opening balance</b> .....	38100					
35.	<b>Prior period adjustments (please specify)</b> .....	38910					
<b>ADD (DEDUCT):</b>							
36.	<b>Net income (loss) for the period</b> (transfer from item 80 and 80.1) .....	38200					
37.	<b>Transfer from (to)</b>						
37.1	Required reserves, general and contingency reserves .....	38410					
37.2	Head office .....	38420					
37.3	Other .....	38480					
38.	<b>Other additions (deductions) – Please specify major items</b> .....	38700					
<b>DEDUCT:</b>							
39.	<b>Dividends declared</b>						
39.1	Cash: Preferred Shares <table border="1" style="display: inline-table; border-collapse: collapse; vertical-align: middle;"><tr><td style="width: 40px; text-align: right;">38804</td><td style="width: 40px;"> </td></tr><tr><td style="text-align: right;">38806</td><td> </td></tr></table> Common Shares .....	38804		38806		38810	
38804							
38806							
	Cash dividends declared - total .....						
39.9	Other .....	38880					
40.	<b>EARNED SURPLUS AND HEAD OFFICE ACCOUNT, CLOSING BALANCE</b> (should equal items 31.2 and 31.3) .....	<b>38000</b>					

<b>SUPPLEMENTARY QUESTIONS – BALANCE SHEET (to be completed by Canadian companies only)</b>			
41.	<b>In connection with Business Outside Canada, please report the following:</b>		
41.1	Assets held for business outside Canada .....	61840	
41.2	Liabilities held for business outside Canada .....	61940	
<p>These amounts should represent assets and liabilities related to insurance on non-resident persons and foreign properties written both from Canadian offices and foreign branch offices.</p>			

## SECTION C – INCOME STATEMENT

(British and foreign companies to report business in Canada only:  
Canadian companies report foreign branch operations in item 80.1)  
(Report revenue items net of applicable goods and services tax)

02	From	□□	□□	□□
03	To	□□	□□	□□
		year	month	day

		Thousands of dollars	
<b>UNDERWRITING OPERATIONS</b>			
<b>PREMIUM REVENUE</b>			
42.	Net premiums written during period . . . . .	42111	
43.	Increase (decrease) in unearned premiums (before deduction of deferred policy acquisition expenses) . . .	<b>42112</b>	
44.	Net Premiums Earned (item 42 minus item 43) . . . . .	42110	
45.	Other . . . . .	49881	
46.	<b>TOTAL UNDERWRITING REVENUE</b> (items 44 plus 45) . . . . .	<b>58441</b>	
<b>INSURANCE CLAIMS AND EXPENSES</b>			
47.	Net claims and adjustment expenses incurred . . . . .	54110	
48.	Commissions (Amounts paid to insurance agents and brokers, who are not employees, for services rendered) . . . . .	54500	
49.	Taxes (exclude income and real estate taxes) . . . . .	54620	
50.	General expenses (applicable to insurance operations)		
50.1	Depreciation		
50.1.1	Construction, buildings, structures and leasehold improvements . . . . .	52122	
50.1.2	Machinery and equipment . . . . .	52132	
50.2	Amortization of		
50.2.1	Deferred charges (including deferred acquisition expenses) . . . . .	52320	
50.2.2	Other (including deferred gains (losses) on investments) . . . . .	52380	
50.3	Purchased goods, materials and services . . . . .	55001	
50.4	Wages and Salaries (Include commissions paid to employees) . . . . .	55210	
50.5	Employer portion of employee benefits . . . . .	55220	
50.6	Indirect taxes . . . . .	55002	
50.7	Other Expenses (Include only: bad debt expense, write-down of accounts receivable and inventory, charitable donations, resource royalties) . . . . .	55003	
51.	<b>TOTAL CLAIMS AND EXPENSES</b> (items 47 to 50) . . . . .	<b>58442</b>	
52.	Underwriting income before the undernoted (item 46 minus item 51) . . . . .	58443	
53.	Dividends and experience rating refunds to policyholders . . . . .	54400	
54.	<b>UNDERWRITING GAIN (LOSS)</b> (item 52 minus item 53) . . . . .	<b>58440</b>	
<b>INVESTMENT AND ANCILLARY OPERATIONS</b>			
<b>INVESTMENT REVENUE</b>			
55.	Interest revenue from Canadian sources (including amortization of discounts and premiums on investments; report interest from Canadian parent, subsidiaries and affiliates in item 55.3)		
55.1	Bonds and debentures . . . . .	45100	
55.2	Mortgages . . . . .	45200	
55.3	Other . . . . .	45800	
56.	Interest revenue from foreign sources (including amortization of discounts and premiums on investments) . . . . .	47200	
57.	Dividends (exclude dividends from corporations accounted for on the equity basis)		
57.1	From Canadian corporations . . . . .	46000	
57.2	From foreign corporations . . . . .	47100	
58.	Real Estate		
58.1	Rental revenue . . . . .	43100	
58.2	Other . . . . .	49882	
58.3	Less: Expenses (exclude depreciation - item 64.1) . . . . .	55888	
59.	Other investment revenue (exclude gains (losses) on the sale of assets - item 67) . . . . .	49883	
60.	<b>TOTAL INVESTMENT REVENUE</b> . . . . .	<b>58453</b>	
<b>INVESTMENT EXPENSES</b>			
61.	Counselling fees . . . . .	54810	
62.	Other direct expenses . . . . .	54820	
63.	Interest expense (report amounts paid to parent, subsidiaries and affiliates in item 63.2)		
63.1	Mortgages . . . . .	53120	
63.2	Other . . . . .	53130	

**SECTION C – INCOME STATEMENT - Continued**

Period Covered:  
 02 From      
 03 To      
year month day

INVESTMENT EXPENSES - Continued		Thousands of dollars	
64.	<b>Operating expenses applicable to investment operations</b>		
64.1	<b>Depreciation</b>		
64.1.1	Construction, buildings, structures and leasehold improvements .....	52121	
64.1.2	Machinery and equipment .....	52131	
64.9	Other operating expenses .....	54890	
65.	<b>TOTAL INVESTMENT EXPENSES</b> .....	<b>58454</b>	
66.	<b>Investment income before realized gains (losses) on the sale of assets</b> (item 60 minus item 65) .....	58455	
67.	<b>Gains (losses) on the sale of assets, before taxes</b> (including real estate, other investments and fixed assets; report applicable taxes in item 75; extraordinary items - item 77.3; also complete supplementary schedule A) .....	48000	
68.	<b>Income (loss) from ancillary operations</b> (please specify) .....	58456	
69.	<b>NET INVESTMENT AND ANCILLARY INCOME</b> (sum of items 66 to 68) .....	<b>58450</b>	
<b>OTHER REVENUE AND EXPENSES</b>			
70.	<b>Gains (losses) on the translation of foreign currency</b> (including amortization of foreign exchange gains (losses) on monetary assets and liabilities; exclude unrealized gains (losses) on the translation of financial statements of self-sustaining foreign operations - item 27, also complete supplementary schedule A) .....	56100	
71.	<b>(Write-offs) and valuation adjustments of investments, real estate and loans that are permanently impaired</b> (report extraordinary items under item 77.3) .....	56200	
72.	<b>Other revenues</b> .....	49888	
73.	<b>Other expenses</b> .....	55889	
74.	<b>Income (loss) before income taxes</b> .....	<b>58460</b>	
75.	<b>Canadian income taxes</b>		
75.1	Current .....	57100	
75.2	Deferred .....	57200	
76.	<b>Income (loss) after income taxes</b> .....	<b>58470</b>	
77.	<b>Other gains (losses)</b>		
77.1	Equity in net income of unconsolidated subsidiaries, affiliates, joint ventures and partnerships .....	58100	
77.3	Extraordinary gains (realized and unrealized, net of income taxes; also complete schedule A) .....	58300	
80.	<b>NET INCOME (LOSS)</b> .....	<b>58480</b>	
80.1	<b>Net income from foreign operations</b> (by Canadian companies and societies only) .....	58510	

**SUPPLEMENTARY QUESTIONS – INCOME STATEMENT**

		Thousands of dollars	
A.	<b>Dividends received from corporations accounted for on the equity method and credited to the investment account</b>		
	Canadian .....	75100	
	Foreign .....	75200	
B.	<b>Unusual revenues, expenses, gains/losses from continuing business operations</b> (reported in income statement) .....	74700	
C.	<b>Interest expense on debt owing to parent, subsidiaries and affiliates</b> (reported in item 63.2) .....	74100	
D.	<b>Average number of people employed during the reporting period</b> .....	80003	
E.	<b>Does your enterprise have revenue between divisions or companies that are eliminated upon the consolidation of your accounts?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes (If yes specify) 40012	<b>Total amount of these eliminations (in thousands of dollars)</b>	

**SUPPLEMENTARY SCHEDULE A: DISTRIBUTION OF REALIZED GAINS (LOSSES), AMORTIZATION OF BOND DISCOUNT AND PREMIUMS AND WRITE-DOWNS (WRITE-OFFS) DUE TO PERMANENT IMPAIRMENT**

- item numbers refer to corresponding balance sheet items  
 - Canadian operations only

Realized Gains (Losses) and amortized premiums, and discounts, Write-Downs (Write-Offs) foreign currency exchange gains (losses) charged to income during the period.

		Thousands of dollars	
3.	<b>Canadian investments</b>		
3.3	Government of Canada debt .....	81310	
3.4	Provincial and municipal government debt .....	81320	
3.5	Corporate bonds and debentures .....	81330	
3.6	Corporates shares		
3.6.1	Preferred .....	81343	
3.6.2	Common .....	81344	
3.9	Other Canadian investments .....	81380	
4.	<b>Foreign investments</b>		
4.2	Bonds and debentures .....	81420	

**SUPPLEMENTARY SCHEDULE A - Continued**

		Thousands of dollars	
4.3	Corporate shares		
4.3.1	Preferred .....	81431	
4.3.2	Common .....	81432	
4.9	Other foreign investments .....	81480	
5.	<b>Mortgage Loans</b>		
5.1	Secured by Property in Canada .....	81510	
5.2	Secured by Property outside Canada .....	81520	
6.	<b>Real estate held for income</b>		
6.1	Canadian .....	81722	
6.2	Foreign .....	81726	
8.	<b>Land and depreciable assets</b> .....	81730	
10.	<b>Investments in and claims on parent, subsidiaries and affiliates</b>		
10.1	Cost of shares		
10.1.1	Canadian corporations .....	81211	
10.1.2	Foreign corporations .....	81212	
10.3	Loans, advances, mortgages, notes, bonds and other claims		
10.3.1	Canadian companies, officers and shareholders .....	81221	
10.3.2	Foreign companies, officers and shareholders .....	81222	
12.	<b>Other assets and liabilities</b> (please specify) .....	81800	
(The sum of items 3 to 12 above should equal the sum of items 13, 14, 15 and 16 below)			
13.	<b>Total Realized Gains (Losses)</b> (should equal item 67 and realized portion of item 77.3) .....	81910	
14.	<b>Total Write-Downs (Write-Offs)</b> (should equal item 71 and unrealized portion of item 77.3) .....	81920	
15.	<b>Total amortization of fixed term securities premiums and discounts</b> (included in interest earned (see items 55 and 56) .....	81930	
16.	<b>Total foreign currency exchange gains (losses)</b> (see item 70) .....	81940	

**EXPLANATION OF POSITIVE AND (NEGATIVE) VALUES  
RELATED TO THE FOLLOWING GAINS (LOSSES)**

	<u>Positive</u>	<u>Negative</u>
Realized gains .....	X	
Realized losses .....		X
Premiums amortized .....		X
Discounts amortized .....	X	
Write-offs .....		X
Upward revaluation .....	X	
Foreign currency gains .....	X	
Foreign currency losses .....		X

**SUPPLEMENTARY SCHEDULE B: PREMIUMS AND CLAIMS  
BY LINE OF BUSINESS (NET OF REINSURANCE)**

CANADIAN BUSINESS ONLY		Net Premiums Written	Net Premiums Earned	Net Claims Incurred
Thousands of dollars				
82.	<b>Property</b>			
82.1	Personal .....	76111	76211	76311
82.2	Commercial .....	76112	76212	76312
83.	<b>Automobile</b> .....	76120	76220	76320
84.	<b>Accident and Sickness</b> .....	76130	76230	76330
85.	<b>Marine and Aircraft</b> .....	76140	76240	76340
86.	<b>Liability</b> .....	76150	76250	76350
87.	<b>Other</b> .....	76180	76280	76380
88.	<b>Total Canadian Business</b> .....	<b>76191</b>	<b>76291</b>	<b>76391</b>
<b>FOREIGN BUSINESS</b> (to be completed by Canadian Companies only)				
89.	<b>Foreign business written by offices in Canada</b> .....	76192	76292	76392
90.	<b>Foreign business written by offices outside Canada</b> .....	76193	76293	76393
91.	<b>Total</b> (equals items 88 + 89 + 90) (items 88 + 89 equal items 42, 44, and 47) .....	<b>76100</b>	<b>76200</b>	<b>76300</b>

**Approximately how many hours did you spend collecting the data and completing this questionnaire?**

80005		hours
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