

**QUARTERLY STATEMENT**

**OF THE**

**Penn Insurance and Annuity Company of New York**

**TO THE**

**Insurance Department**

**OF THE**

**STATE OF**

**FOR THE QUARTER ENDED  
JUNE 30, 2024**

LIFE, ACCIDENT AND HEALTH

FRATERNAL BENEFIT SOCIETIES

**2024**



LIFE, ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES - ASSOCIATION EDITION

# QUARTERLY STATEMENT

AS OF JUNE 30, 2024

OF THE CONDITION AND AFFAIRS OF THE

## Penn Insurance and Annuity Company of New York

NAIC Group Code 0850 0850 NAIC Company Code 13588 Employer's ID Number 13-4337991  
(Current) (Prior)

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

Country of Domicile United States of America

Licensed as business type: Life, Accident and Health [ X ] Fraternal Benefit Societies [ ]

Incorporated/Organized 03/01/2007 Commenced Business 01/23/2009

Statutory Home Office 162 Prospect Hill Road, Brewster, NY, US 10509  
(Street and Number) (City or Town, State, Country and Zip Code)

Main Administrative Office 200 Day Hill Road  
(Street and Number)  
Windsor, CT, US 06095, 860-298-6000  
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Mail Address 200 Day Hill Road, Windsor, CT, US 06095  
(Street and Number or P.O. Box) (City or Town, State, Country and Zip Code)

Primary Location of Books and Records 200 Day Hill Road  
(Street and Number)  
Windsor, CT, US 06095, 860-298-6000  
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Internet Website Address www.pennmutual.com

Statutory Statement Contact Gail Elaine Lataille, 860-298-6004  
(Name) (Area Code) (Telephone Number)  
glataille@vantislife.com, 860-298-5413  
(E-mail Address) (FAX Number)

### OFFICERS

Chairman, President and Chief Executive Officer David Michael O'Malley Chief Financial Officer of Life Insurance and Annuities Richard Matthew Klenk  
Chief Operating Officer Stephen Charles Kennedy # Chief Ethics and Compliance Officer and Secretary Victoria Marie Robinson

### OTHER

Gregory Joseph Driscoll, Chief Information Officer Ann-Marie Mason, Chief Legal Officer Raymond Gerard Caucci, Chief Product Officer and Illustration Actuary  
Eric Christopher Johnson, VP and Appointed Actuary, Qualified Actuary Gail Elaine Lataille, Vice President, Financial Management and Treasurer

### DIRECTORS OR TRUSTEES

David Michael O'Malley Stephen Charles Kennedy # David Michael Raszeja  
Victoria Marie Robinson Richard Matthew Klenk Michael Vitas Kane  
Karthick Dalawai

State of Pennsylvania SS:  
County of Montgomery

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.

David Michael O'Malley  
Chairman, President and Chief Executive Officer

Richard Matthew Klenk  
Chief Financial Officer of Life Insurance and Annuities

Victoria Marie Robinson  
Chief Ethics and Compliance Officer and Secretary

Subscribed and sworn to before me this 08/05/2024  
day of \_\_\_\_\_

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.....

Pamela Walker  
Signed on 2024/08/05 18:36:24 -5:00

Commonwealth of Pennsylvania - Notary Seal  
PAMELA WALKER, Notary Public  
Montgomery County  
My Commission Expires Sep 13, 2027  
Commission Number 1357170

Notary Stamp 2024/08/05 13:36:24 PST D62075054727

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STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity 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 .....	315,314,772	0	315,314,772	314,468,956
2. Stocks:				
2.1 Preferred stocks .....	384,105	0	384,105	381,117
2.2 Common stocks .....	10,192,316	0	10,192,316	8,855,381
3. Mortgage loans on real estate:				
3.1 First liens .....	0	0	0	0
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 (\$ .....693,312 ), cash equivalents (\$ .....5,963,048 ) and short-term investments (\$ .....17,847,916 ) .....	24,504,277	0	24,504,277	17,891,549
6. Contract loans (including \$ .....0 premium notes) .....	663,920	0	663,920	658,312
7. Derivatives .....	0	0	0	0
8. Other invested assets .....	0	0	0	0
9. Receivables for securities .....	0	0	0	0
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) .....	351,059,390	0	351,059,390	342,255,315
13. Title plants less \$ .....0 charged off (for Title insurers only) .....	0	0	0	0
14. Investment income due and accrued .....	2,594,311	0	2,594,311	2,399,201
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection .....	160,866	19,234	141,632	147,125
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ .....0 earned but unbilled premiums) .....	1,632,364	0	1,632,364	2,059,947
15.3 Accrued retrospective premiums (\$ .....0 ) and contracts subject to redetermination (\$ .....0 ) .....	0	0	0	0
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers .....	572,898	0	572,898	9,569,094
16.2 Funds held by or deposited with reinsured companies .....	0	0	0	0
16.3 Other amounts receivable under reinsurance contracts .....	0	0	0	0
17. Amounts receivable relating to uninsured plans .....	0	0	0	0
18.1 Current federal and foreign income tax recoverable and interest thereon ....	2,249,085	0	2,249,085	0
18.2 Net deferred tax asset .....	0	0	0	0
19. Guaranty funds receivable or on deposit .....	0	0	0	0
20. Electronic data processing equipment and software .....	0	0	0	0
21. Furniture and equipment, including health care delivery assets (\$ .....0 ) .....	0	0	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 .....	0	0	0	0
24. Health care (\$ .....0 ) and other amounts receivable .....	0	0	0	0
25. Aggregate write-ins for other than invested assets .....	1,205,577	139,087	1,066,490	359,427
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	359,474,491	158,321	359,316,170	356,790,109
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	0	0	0	0
28. Total (Lines 26 and 27)	359,474,491	158,321	359,316,170	356,790,109
<b>DETAILS OF WRITE-INS</b>				
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. Admitted disallowed IMR .....	802,788	0	802,788	359,427
2502. Other assets .....	233,039	0	233,039	0
2503. Agents' credit balances .....	169,750	139,087	30,663	0
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)	1,205,577	139,087	1,066,490	359,427

STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity Company of New York

**LIABILITIES, SURPLUS AND OTHER FUNDS**

	1 Current Statement Date	2 December 31 Prior Year
1. Aggregate reserve for life contracts \$ .....297,744,753 less \$ .....0 included in Line 6.3 (including \$ .....0 Modco Reserve) .....	297,744,753	299,064,338
2. Aggregate reserve for accident and health contracts (including \$ .....0 Modco Reserve) .....	0	0
3. Liability for deposit-type contracts (including \$ .....0 Modco Reserve).....	115,383	12,790
4. Contract claims:		
4.1 Life .....	1,733,847	567,277
4.2 Accident and health .....	0	0
5. Policyholders' dividends/refunds to members \$ .....0 and coupons \$ .....0 due and unpaid .....	0	0
6. Provision for policyholders' dividends, refunds to members and coupons payable in following calendar year - estimated amounts:		
6.1 Policyholders' dividends and refunds to members apportioned for payment (including \$ .....0 Modco) .....	0	0
6.2 Policyholders' dividends and refunds to members 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 \$ .....0 accident and health premiums .....	178,779	226,197
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 \$ .....0 accident and health experience rating refunds of which \$ .....0 is for medical loss ratio rebate per the Public Health Service Act .....	0	0
9.3 Other amounts payable on reinsurance, including \$ .....0 assumed and \$ .....596,385 ceded .....	596,385	216,954
9.4 Interest Maintenance Reserve .....	0	0
10. Commissions to agents due or accrued-life and annuity contracts \$ .....0 , accident and health \$ .....0 and deposit-type contract funds \$ .....0 .....	0	0
11. Commissions and expense allowances payable on reinsurance assumed .....	0	0
12. General expenses due or accrued .....	68,375	68,019
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 .....	0	0
15.1 Current federal and foreign income taxes, including \$ .....0 on realized capital gains (losses) .....	0	161,535
15.2 Net deferred tax liability .....	0	0
16. Unearned investment income .....	0	0
17. Amounts withheld or retained by reporting entity as agent or trustee .....	856	3,314
18. Amounts held for agents' account, including \$ .....0 agents' credit balances .....	0	0
19. Remittances and items not allocated .....	91,056	161,463
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 .....	2,614,401	2,886,810
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 .....	272,825	289,449
24.05 Drafts outstanding .....	395,783	845,873
24.06 Liability for amounts held under uninsured plans .....	0	0
24.07 Funds held under coinsurance .....	0	0
24.08 Derivatives .....	0	0
24.09 Payable for securities .....	1,749,680	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 .....	77,830	99,373
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25) .....	305,639,953	304,603,392
27. From Separate Accounts Statement .....	0	0
28. Total liabilities (Lines 26 and 27) .....	305,639,953	304,603,392
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 .....	50,654,516	50,654,516
34. Aggregate write-ins for special surplus funds .....	802,788	369,742
35. Unassigned funds (surplus) .....	218,913	(837,541)
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) .....	51,676,217	50,186,717
38. Totals of Lines 29, 30 and 37 .....	53,676,217	52,186,717
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3) .....	359,316,170	356,790,109
<b>DETAILS OF WRITE-INS</b>		
2501. Unclaimed funds for escheat .....	64,414	88,006
2502. Interest payable on death claims .....	13,416	11,367
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) .....	77,830	99,373
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. Admitted disallowed IMR .....	802,788	369,742
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) .....	802,788	369,742

**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	11,166,513	12,148,294	29,720,337
2. Considerations for supplementary contracts with life contingencies	0	0	0
3. Net investment income	6,007,956	5,245,310	10,400,816
4. Amortization of Interest Maintenance Reserve (IMR)	(136,066)	(20,787)	(41,261)
5. Separate Accounts net gain from operations excluding unrealized gains or losses	0	0	0
6. Commissions and expense allowances on reinsurance ceded	0	0	0
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	10,255,273	10,386,958	20,504,862
9. Totals (Lines 1 to 8.3)	27,293,676	27,759,775	60,584,754
10. Death benefits	3,064,350	1,787,969	3,240,175
11. Matured endowments (excluding guaranteed annual pure endowments)	0	0	0
12. Annuity benefits	45,348,743	39,164,764	81,517,205
13. Disability benefits and benefits under accident and health contracts	82,155	76,264	154,179
14. Coupons, guaranteed annual pure endowments and similar benefits	0	0	0
15. Surrender benefits and withdrawals for life contracts	9,249,006	29,057,279	41,538,790
16. Group conversions	0	0	0
17. Interest and adjustments on contract or deposit-type contract funds	30,978	5,061	21,537
18. Payments on supplementary contracts with life contingencies	0	0	0
19. Increase in aggregate reserves for life and accident and health contracts	(1,329,775)	(32,542,448)	(40,603,600)
20. Totals (Lines 10 to 19)	56,445,457	37,548,889	85,868,286
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only)	835,565	988,135	1,947,872
22. Commissions and expense allowances on reinsurance assumed	1,181,011	1,062,461	2,456,307
23. General insurance expenses and fraternal expenses	1,380,862	1,791,442	3,615,928
24. Insurance taxes, licenses and fees, excluding federal income taxes	55,258	31,943	48,148
25. Increase in loading on deferred and uncollected premiums	1,261,426	182,151	(643,681)
26. Net transfers to or (from) Separate Accounts net of reinsurance	0	0	0
27. Aggregate write-ins for deductions	(36,255,199)	(23,838,715)	(56,309,462)
28. Totals (Lines 20 to 27)	24,904,380	17,766,306	36,983,398
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28)	2,389,296	9,993,469	23,601,356
30. Dividends to policyholders and refunds to members	0	0	0
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	2,389,296	9,993,469	23,601,356
32. Federal and foreign income taxes incurred (excluding tax on capital gains)	986,165	1,437,714	3,786,025
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	1,403,131	8,555,755	19,815,331
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$ (170,251) (excluding taxes of \$ (154,025) transferred to the IMR)	(303,197)	(192,946)	53,571
35. Net income (Line 33 plus Line 34)	1,099,934	8,362,809	19,868,902
<b>CAPITAL AND SURPLUS ACCOUNT</b>			
36. Capital and surplus, December 31, prior year	52,186,716	32,609,005	32,609,005
37. Net income (Line 35)	1,099,934	8,362,809	19,868,902
38. Change in net unrealized capital gains (losses) less capital gains tax of \$ 0	89,979	677,246	633,287
39. Change in net unrealized foreign exchange capital gain (loss)	0	0	0
40. Change in net deferred income tax	0	0	0
41. Change in nonadmitted assets	27,178	(117,936)	33,802
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	272,410	(429,467)	(1,194,298)
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	236,018
54. Net change in capital and surplus for the year (Lines 37 through 53)	1,489,501	8,492,652	19,577,711
55. Capital and surplus, as of statement date (Lines 36 + 54)	53,676,217	41,101,657	52,186,716
<b>DETAILS OF WRITE-INS</b>			
08.301. Fee income from reinsurance assumed	10,254,424	10,406,357	20,460,704
08.302. Miscellaneous income	849	(19,399)	44,158
08.303.	0	0	0
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)	10,255,273	10,386,958	20,504,862
2701. Modco adjustment on reinsurance assumed	(36,255,199)	(23,838,715)	(56,309,462)
2702. Miscellaneous expenses	0	0	0
2703.	0	0	0
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)	(36,255,199)	(23,838,715)	(56,309,462)
5301. Change in admitted disallowed IMR	0	0	236,018
5302.	0	0	0
5303.	0	0	0
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	236,018

STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity Company of New York

**CASH FLOW**

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
<b>Cash from Operations</b>			
1. Premiums collected net of reinsurance .....	4,491,749	6,252,303	19,803,283
2. Net investment income .....	7,356,237	7,125,568	13,982,928
3. Miscellaneous income .....	10,255,273	10,386,958	20,504,862
4. Total (Lines 1 to 3) .....	22,103,259	23,764,829	54,291,073
5. Benefit and loss related payments .....	5,172,478	29,277,080	58,787,792
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 .....	3,452,340	3,896,885	8,117,312
8. Dividends paid to policyholders .....	0	0	0
9. Federal and foreign income taxes paid (recovered) net of \$ .....0 tax on capital gains (losses) .....	3,072,509	4,578,679	3,292,606
10. Total (Lines 5 through 9) .....	11,697,327	37,752,644	70,197,710
11. Net cash from operations (Line 4 minus Line 10) .....	10,405,932	(13,987,815)	(15,906,637)
<b>Cash from Investments</b>			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds .....	41,935,508	12,865,863	20,717,904
12.2 Stocks .....	8,479,959	4,199,882	4,259,124
12.3 Mortgage loans .....	0	0	0
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 .....	1,749,680	0	0
12.8 Total investment proceeds (Lines 12.1 to 12.7) .....	52,165,147	17,065,745	24,977,028
13. Cost of investments acquired (long-term only):			
13.1 Bonds .....	45,058,161	4,364,451	10,594,337
13.2 Stocks .....	10,203,350	6,759,071	8,943,403
13.3 Mortgage loans .....	0	0	0
13.4 Real estate .....	0	0	0
13.5 Other invested assets .....	0	0	0
13.6 Miscellaneous applications .....	0	51,979	0
13.7 Total investments acquired (Lines 13.1 to 13.6) .....	55,261,511	11,175,501	19,537,740
14. Net increase (or decrease) in contract loans and premium notes .....	5,608	54,321	163,103
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14) .....	(3,101,972)	5,835,923	5,276,185
<b>Cash from Financing and Miscellaneous Sources</b>			
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 .....	102,593	211,256	(19,632)
16.5 Dividends to stockholders .....	0	0	0
16.6 Other cash provided (applied) .....	(793,825)	79,751	1,045,686
17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6) .....	(691,232)	291,007	1,026,054
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>			
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) .....	6,612,728	(7,860,885)	(9,604,398)
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year .....	17,891,548	27,495,946	27,495,946
19.2 End of period (Line 18 plus Line 19.1) .....	24,504,276	19,635,061	17,891,548
<b>Note: Supplemental disclosures of cash flow information for non-cash transactions:</b>			
20.0001. Modified coinsurance – premiums assumed .....	5,795,168	5,692,916	9,998,656
20.0002. Modified coinsurance – benefits assumed .....	42,050,367	29,531,631	66,308,118
20.0003. Modified coinsurance – modco adjustment on reinsurance ceded .....	36,255,199	23,838,715	56,309,462

## 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. Individual life .....	7,923,300	7,149,623	13,626,495
2. Group life .....	0	0	0
3. Individual annuities .....	0	0	0
4. Group annuities .....	0	0	0
5. Accident & health .....	0	0	0
6. Fraternal .....	0	0	0
7. Other lines of business .....	0	0	0
8. Subtotal (Lines 1 through 7) .....	7,923,300	7,149,623	13,626,495
9. Deposit-type contracts .....	0	0	0
10. Total (Lines 8 and 9)	7,923,300	7,149,623	13,626,495

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 Summary of Significant Accounting Policies and Going Concern

#### A. Accounting Practices

The financial statements of The Penn Insurance and Annuity Company of New York (the "Company") are presented on the basis of accounting practices prescribed or permitted by the New York State Department of Financial Services.

The Company recognizes only statutory accounting practices prescribed or permitted by the State of New York for determining and reporting the financial condition and results of operations of an insurance company and for determining its solvency under the New York Insurance Law. The National Association of Insurance Commissioners' ("NAIC") Accounting Practices and Procedures Manual ("NAIC SAP") has been adopted as a component of prescribed or permitted practices by the State of New York.

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

	SSAP #	F/S Page	F/S Line #	2024	2023
<b>NET INCOME</b>					
(1) State basis (Page 4, Line 35, Columns 1 & 3)	XXX	XXX	XXX	\$ 1,099,934	\$ 19,868,902
(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	\$ 1,099,934	\$ 19,868,902
<b>SURPLUS</b>					
(5) State basis (Page 3, Line 38, Columns 1 & 2)	XXX	XXX	XXX	\$ 53,676,217	\$ 52,186,717
(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	\$ 53,676,217	\$ 52,186,717

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

The preparation of financial statements in conformity with Statutory Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

#### C. Accounting Policy

Life premiums are recognized as income over the premium-paying period of the related policies. Annuity considerations are recognized as revenue when received. Expenses incurred in connection with acquiring new insurance business, including acquisition costs such as sales commissions, are charged to operations as incurred.

In addition, the Company uses the following accounting policies:

##### (1) Basis for Short-Term Investments

Short-term investments are stated in accordance with the guidance provided in SSAP No. 2R - Cash, Cash Equivalents, Drafts, and Short-Term Investments.

##### (2) Basis for Bonds and Amortization Schedule

Bonds not backed by other loans are stated at amortized cost using the interest method.

##### (3) Basis for Common Stocks

Unaffiliated common stocks are held at fair value.

##### (4) Basis for Preferred Stocks

Preferred stocks are stated in accordance with the guidance provided in SSAP No. 32 - Preferred Stock.

##### (5) Basis for Mortgage Loans

The Company does not own any mortgage loans on real estate.

##### (6) Basis for Loan-Backed Securities and Adjustment Methodology

Loan-backed securities are stated at either amortized cost or the lower of amortized cost or fair value. The retrospective adjustment method is used to value all securities.

##### (7) Accounting Policies for Investments in Subsidiaries, Controlled and Affiliated Entities

The Company does not own any investments in subsidiaries, controlled or affiliated entities.

##### (8) Accounting Policies for Investments in Joint Ventures, Partnerships and Limited Liability Entities

The Company does not own any investments in joint ventures, partnerships or limited liability entities.

##### (9) Accounting Policies for Derivatives

The Company does not own any derivatives.

##### (10) Anticipated Investment Income Used in Premium Deficiency Calculation

The Company does not utilize anticipated investment income as a factor in the premium deficiency calculation.

##### (11) Management's Policies and Methodologies for Estimating Liabilities for Losses and Loss/Claim Adjustment Expenses

The liabilities for losses and loss/claim adjustment expenses for accident and health contracts are not applicable.

##### (12) Changes in the Capitalization Policy and Predefined Thresholds from Prior Period

The Company has not modified its capitalization policy from the prior period.

##### (13) Method Used to Estimate Pharmaceutical Rebate Receivables

The Company does not own any pharmaceutical rebate receivables.

#### D. Going Concern

The Company evaluated its ability to continue as a going concern, and no substantial doubts were raised.

### NOTE 2 Accounting Changes and Corrections of Errors

Not applicable - The Company did not have any material changes in accounting principles and/or correction of errors.



## NOTES TO FINANCIAL STATEMENTS

### NOTE 3 Business Combinations and Goodwill

Not applicable - The Company did not have any business combinations nor resulting goodwill.

### NOTE 4 Discontinued Operations

Not applicable - The Company had no discontinued operations.

### NOTE 5 Investments

#### A. Mortgage Loans, including Mezzanine Real Estate Loans

Not applicable - The Company does not invest in mortgage loans.

#### B. Debt Restructuring

Not applicable - The Company had no debt during the statement period.

#### C. Reverse Mortgages

Not applicable - The Company does not invest in reverse mortgages.

#### D. Loan-Backed Securities

##### (1) Description of Sources Used to Determine Prepayment Assumptions

Prepayment assumptions for mortgage-backed/asset-backed securities were obtained from the Company's investment advisor.

##### (2) Securities with Recognized Other-Than-Temporary Impairment

The Company did not recognize any other-than-temporary impairments on loan-backed securities during the three-month period ended June 30, 2024.

##### (3) Recognized OTTI Securities

The Company did not recognize any other-than-temporary impairments on securities during the three-month period ended June 30, 2024.

(4) All impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities with a recognized other-than-temporary impairment 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	\$ 85,966
2. 12 Months or Longer	\$ 19,465,466

##### b) The aggregate related fair value of securities with unrealized losses:

1. Less than 12 Months	\$ 19,878,923
2. 12 Months or Longer	\$ 233,522,161

##### (5) Information Investor Considered in Reaching Conclusion that Impairments are Not Other-Than-Temporary

In making impairment assessments, the Company considers past events, current conditions, and reasonable and supportable forecasts. In addition, the Company considers external investment advisor analyses, industry analyst reports and forecasts, sector credit ratings, the current financial condition of the guarantor of the security, and other market data that is relevant to the collectability of the security.

#### E. Dollar Repurchase Agreements and/or Securities Lending Transactions

Not applicable - The Company did not have any repurchase agreements during the statement period.

#### F. Repurchase Agreements Transactions Accounted for as Secured Borrowing

Not applicable - The Company did not have any repurchase agreements during the statement period.

#### G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing

Not applicable - The Company did not have any repurchase agreements during the statement period.

#### H. Repurchase Agreements Transactions Accounted for as a Sale

Not applicable - The Company did not have any repurchase agreements during the statement period.

#### I. Reverse Repurchase Agreements Transactions Accounted for as a Sale

Not applicable - The Company did not have any repurchase agreements during the statement period.

#### J. Real Estate

Not applicable - The Company does not own any real estate.

#### K. Low Income Housing tax Credits (LIHTC)

Not applicable - The Company does not own any low-income housing tax credits.

#### L. Restricted Assets

##### 1. Restricted Assets (Including Pledged)

	Gross (Admitted & Nonadmitted) Restricted						
	Current Year					6	7
	1	2	3	4	5		
Restricted Asset Category	Total General Account (G/A)	G/A Supporting S/A Activity (a)	Total Separate Account (S/A) Restricted Assets	S/A Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)
a. Subject to contractual obligation for which liability is not shown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Collateral held under security lending agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c. Subject to repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d. Subject to reverse repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e. Subject to dollar repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
f. Subject to dollar reverse repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
g. Placed under option contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
h. Letter stock or securities restricted as to sale - excluding FHLB capital stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
i. FHLB capital stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## NOTES TO FINANCIAL STATEMENTS

j. On deposit with states	\$ 477,992	\$ -	\$ -	\$ -	\$ 477,992	\$ 477,767	\$ 225
k. On deposit with other regulatory bodies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
l. Pledged collateral to FHLB (including assets backing funding agreements)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
m. Pledged as collateral not captured in other categories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
n. Other restricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>o. Total Restricted Assets (Sum of a through n)</b>	<b>\$ 477,992</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 477,992</b>	<b>\$ 477,767</b>	<b>\$ 225</b>

(a) Subset of Column 1

(b) Subset of Column 3

Restricted Asset Category	Current Year			
	8	9	Percentage	
			10	11
	Total Non-admitted Restricted	Total Admitted Restricted (5 minus 8)	Gross (Admitted & Non-admitted) Restricted to Total Assets (c)	Admitted Restricted to Total Admitted Assets (d)
a. Subject to contractual obligation for which liability is not shown	\$ -	\$ -	0.000%	0.000%
b. Collateral held under security lending agreements	\$ -	\$ -	0.000%	0.000%
c. Subject to repurchase agreements	\$ -	\$ -	0.000%	0.000%
d. Subject to reverse repurchase agreements	\$ -	\$ -	0.000%	0.000%
e. Subject to dollar repurchase agreements	\$ -	\$ -	0.000%	0.000%
f. Subject to dollar reverse repurchase agreements	\$ -	\$ -	0.000%	0.000%
g. Placed under option contracts	\$ -	\$ -	0.000%	0.000%
h. Letter stock or securities restricted as to sale - excluding FHLB capital stock	\$ -	\$ -	0.000%	0.000%
i. FHLB capital stock	\$ -	\$ -	0.000%	0.000%
j. On deposit with states	\$ -	\$ 477,992	0.133%	0.133%
k. On deposit with other regulatory bodies	\$ -	\$ -	0.000%	0.000%
l. Pledged collateral to FHLB (including assets backing funding agreements)	\$ -	\$ -	0.000%	0.000%
m. Pledged as collateral not captured in other categories	\$ -	\$ -	0.000%	0.000%
n. Other restricted assets	\$ -	\$ -	0.000%	0.000%
<b>o. Total Restricted Assets (Sum of a through n)</b>	<b>\$ -</b>	<b>\$ 477,992</b>	<b>0.133%</b>	<b>0.133%</b>

(c) Column 5 divided by Asset Page, Column 1, Line 28

(d) Column 9 divided by Asset Page, Column 3, Line 28

2. Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

Not applicable

3. Detail of Other Restricted Assets (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

Not applicable

4. Collateral Received and Reflected as Assets Within the Reporting Entity's Financial Statements

Not applicable

M. Working Capital Finance Investments

Not applicable - The Company does not own any working capital finance investments.

N. Offsetting and Netting of Assets and Liabilities

Not applicable - The Company does not offset or net its assets and liabilities.

O. 5GI Securities

Not applicable - The Company does not own any 5GI securities.

P. Short Sales

Not applicable - The Company does not participate in short sales.

Q. Prepayment Penalty and Acceleration Fees

	<u>General Account</u>	<u>Separate Account</u>
1. Number of CUSIPs	2	0
2. Aggregate Amount of Investment Income	\$ 7,671	\$ -

R. Reporting Entity's Share of Cash Pool by Asset Type

Not applicable

### NOTE 6 Joint Ventures, Partnerships and Limited Liability Companies

- A. Investments in Joint Ventures, Partnerships and Limited Liability Companies that Exceed 10% of Ownership  
Not applicable

- B. Investments in Impaired Joint Ventures, Partnerships and Limited Liability Companies  
Not applicable

### NOTE 7 Investment Income

No significant changes

### NOTE 8 Derivative Instruments

## NOTES TO FINANCIAL STATEMENTS

The Company does not invest in derivative instruments.

### NOTE 9 Income Taxes

No significant changes

### NOTE 10 Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties

During 1Q2024, the enterprise established 2 new entities: 1847 Select Ventures, LLC and 1847 Financial, LLC.

### NOTE 11 Debt

The Company does not maintain any debt.

### NOTE 12 Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans

Not applicable - The Company does not have such plans.

### NOTE 13 Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations

No significant changes

### NOTE 14 Liabilities, Contingencies and Assessments

No significant changes

### NOTE 15 Leases

No significant changes

### NOTE 16 Information About Financial Instruments With Off-Balance Sheet Risk and Financial Instruments With Concentrations of Credit Risk

Not applicable - The Company does not maintain any financial instruments with off-balance sheet risk or financial instruments with concentrations of credit risk.

### NOTE 17 Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities

- A. Transfers of Receivables Reported as Sales  
Not applicable - There have been no transfers of receivable reporting as sales during the reporting period.
- B. Transfer and Servicing of Financial Assets  
Not applicable - There have been no transfers of receivable reporting as sales during the reporting period.
- C. Wash Sales  
(1) Not applicable - The Company did not sell any NAIC designation 3 or below, or unrated securities during the reporting period and reacquired within 30 days of the sale date.

### NOTE 18 Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans

Not applicable - The Company does not maintain any uninsured plans or partially insured plans.

### NOTE 19 Direct Premium Written/Produced by Managing General Agents/Third Party Administrators

No significant changes

### NOTE 20 Fair Value Measurements

A.

#### (1) Fair Value Measurements at Reporting Date

The Company's financial assets have been classified, for disclosure purposes, based on a hierarchy defined by SSAP No. 100-Fair Value Measurements. The hierarchy gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets (Level 1) and the lowest ranking to fair values determined using methodologies and models with unobservable inputs (Level 3). An asset's classification is based on the lowest level input that is significant to its measurement. The following are the levels of the hierarchy and a brief description of the type of valuation inputs that are used to establish each level:

Pricing Level 1 – Valuations based on unadjusted quoted prices in active markets for identical assets that the Company's pricing sources have the ability to access. Since the valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant amount or degree of judgment.

Pricing Level 2 - Valuations based upon quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets; or valuations based on models where the significant inputs are observable (e.g. interest rates, yield curves, prepayment speeds, default rates, loss severities) or can be corroborated by observable market data.

Pricing Level 3 – Valuations that are derived from techniques in which one or more of the significant inputs are unobservable, including broker quotes which are non-binding.

The following presents the Company's fair value hierarchy for assets and liabilities that are carried at fair value:

Description for each class of asset or liability	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Total
a. Assets at fair value					
Preferred stocks	\$ 261,865	\$ -	\$ -	\$ -	\$ 261,865
Common stocks	\$ 10,192,316	\$ -	\$ -	\$ -	\$ 10,192,316
Cash, cash equivalents and short-term investments	\$ 24,504,277	\$ -	\$ -	\$ -	\$ 24,504,277
Total assets at fair value/NAV	\$ 34,958,458	\$ -	\$ -	\$ -	\$ 34,958,458

Description for each class of asset or liability	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Total
b. Liabilities at fair value					

## NOTES TO FINANCIAL STATEMENTS

Total liabilities at fair value	\$ -	\$ -	\$ -	\$ -	\$ -
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(2) Fair Value Measurements in (Level 3) of the Fair Value hierarchy  
There are no financial instruments currently assigned to Level 3.

(3) Policies when Transfers Between Levels are Recognized  
The Company's policy is to recognize transfers in and transfers out at the end of the reporting period.

(4) Description of Valuation Techniques and Inputs Used in Fair Value Measurement  
The levels of hierarchy and a brief description of the type of valuation inputs is included above.

(5) Fair Value Disclosures  
The Company does not maintain any derivative assets or liabilities.

B. Fair Value Reporting under SSAP 100 and Other Accounting Pronouncements  
As of June 30, 2024, the Company maintained no bonds rated NAIC 6.

C. Aggregate fair value for all financial instruments and the level within the fair value hierarchy in which the fair value measurements in their entirety fall.  
The following fair value methods and assumptions were used by the Company in estimating the fair value disclosures for financial instruments:

Cash, Cash Equivalents, and Short-Term Investments: The admitted asset amounts approximate their fair value due to their short-term nature.

Investment Securities: Fair values for investment securities are based on market prices published by the SVO, or in the absence of SVO published unit prices or when amortized cost is used by the SVO as the unit price, quoted market prices by other third party organizations, where available. For fixed maturity securities not actively traded, fair values are estimated using values obtained from independent pricing services.

The following presents a summary of the carrying values and fair values of the Company's financial instruments:

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Bonds	\$ 313,529,744	\$ 315,314,772	\$ 17,847,916	\$ 295,681,828	\$ -	\$ -	\$ -
Preferred stocks	\$ 391,065	\$ 384,105	\$ 391,065	\$ -	\$ -	\$ -	\$ -
Common stocks	\$ 10,192,316	\$ 10,192,316	\$ 10,192,316	\$ -	\$ -	\$ -	\$ -
Cash, cash equivalents and short-term investments	\$ 24,504,277	\$ 24,504,277	\$ 24,504,277	\$ -	\$ -	\$ -	\$ -

D. Not Practicable to Estimate Fair Value  
Not applicable

E. NAV Practical Expedient Investments  
Not applicable

### NOTE 21 Other Items

A. Unusual or Infrequent Items  
None

B. Troubled Debt Restructuring: Debtors  
Not applicable

C. Other Disclosures  
Assets in the amount of \$477,992 and \$477,330 at June 30, 2024 and December 31, 2023, respectively, were on deposit with government authorities or trustees as required by law.

The Company admitted negative IMR of \$802,788 and \$359,427 at June 30, 2024 and December 31, 2023, respectively. The Company's IMR balance includes interest-related realized gains and losses arising from sales of its fixed income investments that are done in compliance with the Company's investment management policies. The Company engages in prudent portfolio management that may require sales of its fixed income investments in order to rebalance the portfolio and match the duration of the Company's insurance liabilities. Proceeds from the sale of fixed income investments done for these purposes are reinvested in similar assets. If sales are executed due to excess withdrawal activity on the Company's insurance contracts, realized gains and losses are not deferred into the IMR. The Company did not have any excess withdrawals as of June 30, 2024 and December 31, 2023.

Negative IMR was admitted up to 10% of the Company's adjusted Capital and Surplus. Capital and Surplus was adjusted to exclude net positive admitted goodwill, electronic data processing equipment, and operating system software and net deferred tax assets (surplus will also be adjusted for any admitted negative IMR in subsequent periods). The computation of adjusted Capital and Surplus for purposes of negative IMR admissibility is included below:

	06/30/2024	12/31/2023
Capital and surplus	\$53,676,217	\$52,186,717
Less:		
Admitted positive goodwill	0	0
Admitted EDP equipment and operating system software	0	0
Admitted net deferred taxes	0	0
Adjusted capital and surplus	\$53,676,217	\$52,186,717
Limitation 10%	\$5,367,622	\$5,218,672
Current period negative IMR	\$802,788	\$359,427
Current period negative IMR as a % of adjusted capital and surplus	1.50%	0.60%

D. Business Interruption Insurance Recoveries  
Not applicable

E. State Transferable and Non-transferable Tax Credits  
Not applicable

F. Subprime Mortgage Related Risk Exposure

(1) Description of the Subprime-Mortgage-Related Risk Exposure and Related Risk Management Practices

The Company's exposure to subprime mortgage related risk represents potential unrealized losses due to changes in asset values. The Company continuously monitors and assesses its investments to ensure the quality and risk exposure inherent in the investment portfolio.

(2) Direct exposure through investments in subprime mortgage loans.  
The Company maintains no investments in subprime mortgage loans.

## NOTES TO FINANCIAL STATEMENTS

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(3) Direct exposure through other investments.  
The Company maintains no direct exposure through other investments.

(4) Underwriting exposure to subprime mortgage risk through Mortgage Guaranty or Financial Guaranty insurance coverage.  
The Company maintains no underwriting exposure to subprime mortgage risk through Mortgage Guaranty or Financial Guaranty Insurance Coverage.

G. Retained Assets  
Not applicable

H. Insurance-Linked Securities (ILS) Contracts  
The Company does not maintain any insurance-linked securities (ILS) contracts.

I. The Amount That Could Be Realized on Life Insurance Where the Reporting Entity is Owner and Beneficiary or Has Otherwise Obtained Rights to Control the Policy  
Not applicable

### NOTE 22 Events Subsequent

The Company has evaluated events subsequent to this reporting period, and has determined that there were no significant events requiring recognition in the financial statements.

### NOTE 23 Reinsurance

No significant changes

### NOTE 24 Retrospectively Rated Contracts & Contracts Subject to Redetermination

Not applicable - The Company does not maintain retrospectively rated contracts or contracts subject to redetermination.

### NOTE 25 Change in Incurred Losses and Loss Adjustment Expenses

Not applicable - There have been no changes in the provision for incurred loss and loss adjustment expenses attributable to insured events or prior years.

### NOTE 26 Intercompany Pooling Arrangements

Not applicable - The Company does not maintain any intercompany pooling arrangements.

### NOTE 27 Structured Settlements

Not applicable - The Company has not recognized any structured settlements.

### NOTE 28 Health Care Receivables

Not applicable - The Company does not maintain any health care receivables.

### NOTE 29 Participating Policies

Not applicable - Through June 30, 2024, the Company did not write any participating policies.

### NOTE 30 Premium Deficiency Reserves

The Company does not maintain any liabilities pertaining to premium deficiency reserves.

### NOTE 31 Reserves for Life Contracts and Annuity Contracts

No significant changes

### NOTE 32 Analysis of Annuity Actuarial Reserves and Deposit Type Contract Liabilities by Withdrawal Characteristics

No significant changes

### NOTE 33 Analysis of Life Actuarial Reserves by Withdrawal Characteristics

No significant changes

### NOTE 34 Premium & Annuity Considerations Deferred and Uncollected

No significant changes

### NOTE 35 Separate Accounts

Not applicable - The Company does not maintain any separate accounts.

### NOTE 36 Loss/Claim Adjustment Expenses

Not applicable

# 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. .... 12/31/2020
- 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. .... 12/31/2020
- 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). .... 05/05/2022
- 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
Hornor Townsend & Kent, LLC .....	Horsham, PA .....	NO	NO	NO	YES
Janney Montgomery Scott, LLC .....	Philadelphia, PA .....	NO	NO	NO	YES
Penn Mutual Asset Management, LLC .....	Conshohocken, PA .....	NO	NO	NO	YES

## 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 [  ] 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 [  ]
- 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 [  ]
- 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 [  ] 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 [  ]
- 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 [  ]
- 14.2 If yes, please complete the following:
- |   | 1<br>Prior Year-End<br>Book/Adjusted<br>Carrying Value | 2<br>Current Quarter<br>Book/Adjusted<br>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 [  ]
- 15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? ..... Yes [  ] No [  ] N/A [  ]  
If no, attach a description with this statement.  
.....
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

STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity Company of New York  
**GENERAL INTERROGATORIES**

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 [ X ] 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
Bank of New York Mellon .....	200 Park Avenue, New York, NY 10166 .....

- 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 [ X ]

- 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
Penn Mutual Asset Management, LLC .....	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 invested assets?..... Yes [ ] No [ X ]

- 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 invested assets?..... Yes [ ] No [ X ]

- 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	2	3	4	5
Central Registration Depository Number	Name of Firm or Individual	Legal Entity Identifier (LEI)	Registered With	Investment Management Agreement (IMA) Filed
07518 .....	Penn Mutual Asset Management, LLC .....	54930003G37UC4C5EV40 .....	Securities and Exchange Commission .....	DS.....

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

- 18.2 If no, list exceptions:  
 .....

19. By self-designating 5GI securities, the reporting entity is certifying the following elements for each self-designated 5GI security:  
 a. Documentation necessary to permit a full credit analysis of the security does not exist or an NAIC CRP credit rating for an FE or PL security is not available.  
 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 5GI securities? ..... Yes [ ] No [ X ]

20. By self-designating PLGI securities, the reporting entity is certifying the following elements of each self-designated PLGI security:  
 a. The security was purchased prior to January 1, 2018.  
 b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.  
 c. The NAIC Designation was derived from the credit rating assigned by an NAIC CRP in its legal capacity as a NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance regulators.  
 d. The reporting entity is not permitted to share this credit rating of the PL security with the SVO.  
 Has the reporting entity self-designated PLGI securities? ..... Yes [ ] No [ X ]

21. By assigning FE to a Schedule BA non-registered private fund, the reporting entity is certifying the following elements of each self-designated FE fund:  
 a. The shares were purchased prior to January 1, 2019.  
 b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.  
 c. The security had a public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO prior to January 1, 2019.  
 d. The fund only or predominantly holds bonds in its portfolio.  
 e. The current reported NAIC Designation was derived from the public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO.  
 f. The public credit rating(s) with annual surveillance assigned by an NAIC CRP has not lapsed.  
 Has the reporting entity assigned FE to Schedule BA non-registered private funds that complied with the above criteria? ..... Yes [ ] No [ X ]



# GENERAL INTERROGATORIES

## PART 2 - LIFE AND ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES

**Life and Accident Health Companies/Fraternal Benefit Societies:**

1. Report the statement value of mortgage loans at the end of this reporting period for the following categories: 1  
Amount
- 1.1 Long-Term Mortgages In Good Standing
- 1.11 Farm Mortgages .....\$.....0
- 1.12 Residential Mortgages .....\$.....0
- 1.13 Commercial Mortgages .....\$.....0
- 1.14 Total Mortgages in Good Standing .....\$.....0
- 1.2 Long-Term Mortgages In Good Standing with Restructured Terms
- 1.21 Total Mortgages in Good Standing with Restructured Terms.....\$.....0
- 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 .....\$.....0
- 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) .....\$.....0
- 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 .....\$.....0
2. Operating Percentages:
- 2.1 A&H loss percent ..... 0.000 %
- 2.2 A&H cost containment percent ..... 0.000 %
- 2.3 A&H expense percent excluding cost containment expenses ..... 0.000 %
- 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 ]

**Fraternal Benefit Societies Only:**

- 5.1 In all cases where the reporting entity has assumed accident and health risks from another company, provisions should be made in this statement on account of such reinsurances for reserve equal to that which the original company would have been required to establish had it retained the risks. Has this been done? ..... Yes [ ] No [ ] N/A [ X ]
- 5.2 If no, explain:  
.....
- 6.1 Does the reporting entity have outstanding assessments in the form of liens against policy benefits that have increased surplus? ..... Yes [ ] No [ X ]
- 6.2 If yes, what is the date(s) of the original lien and the total outstanding balance of liens that remain in surplus?

Date	Outstanding Lien Amount
.....	.....

**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 Business Ceded	8 Type of Reinsurer	9 Certified Reinsurer Rating (1 through 6)	10 Effective Date of Certified Reinsurer Rating
<b>NONE</b>									

STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity Company of New York  
**SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS**

Current Year To Date - Allocated by States and Territories

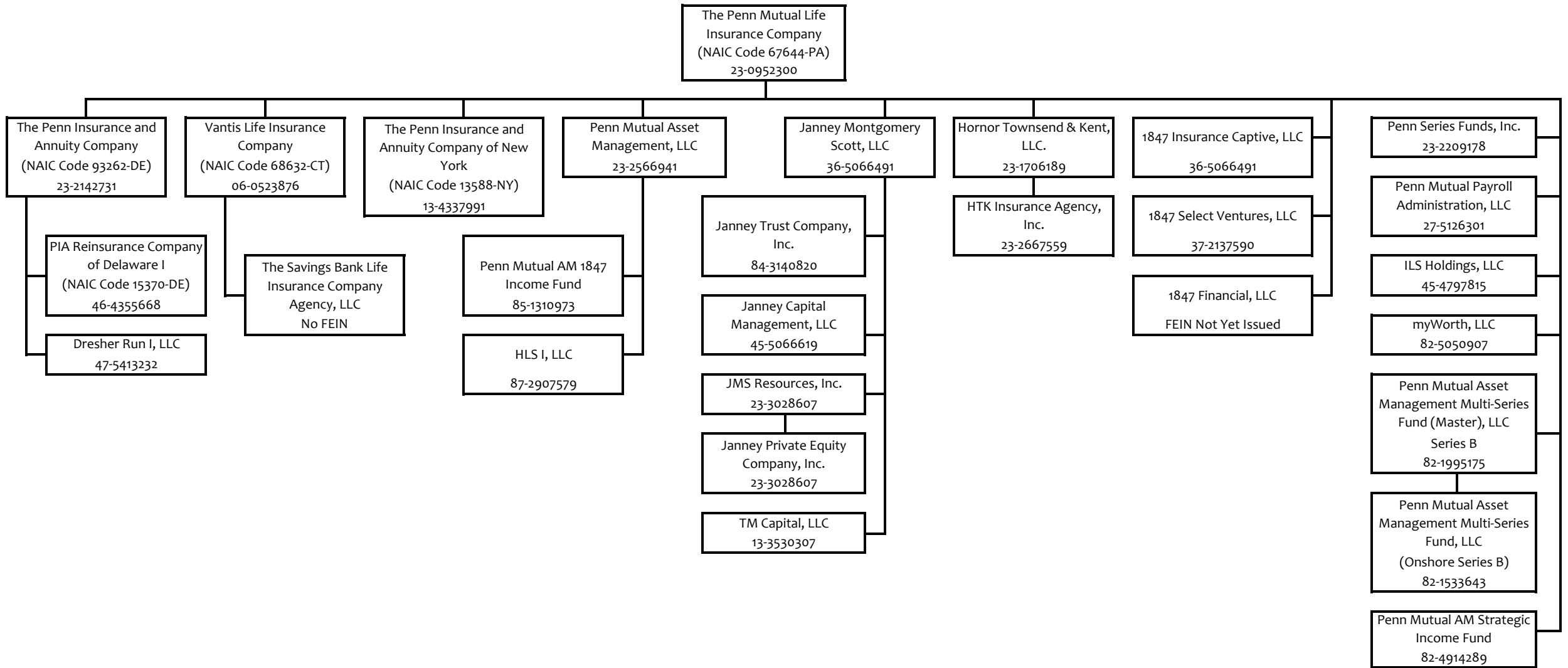
States, Etc.	1	Life Contracts		Direct Business Only				
		Active Status (a)	2	3	4	5	6	7
			Life Insurance Premiums	Annuity Considerations				
1. Alabama	AL	N	0	0	0	0	0	0
2. Alaska	AK	N	0	0	0	0	0	0
3. Arizona	AZ	N	0	0	0	0	0	0
4. Arkansas	AR	N	0	0	0	0	0	0
5. California	CA	N	0	0	0	0	0	0
6. Colorado	CO	N	0	0	0	0	0	0
7. Connecticut	CT	N	0	0	0	0	0	0
8. Delaware	DE	N	0	0	0	0	0	0
9. District of Columbia	DC	N	0	0	0	0	0	0
10. Florida	FL	N	0	0	0	0	0	0
11. Georgia	GA	N	0	0	0	0	0	0
12. Hawaii	HI	N	0	0	0	0	0	0
13. Idaho	ID	N	0	0	0	0	0	0
14. Illinois	IL	N	0	0	0	0	0	0
15. Indiana	IN	N	0	0	0	0	0	0
16. Iowa	IA	N	0	0	0	0	0	0
17. Kansas	KS	N	0	0	0	0	0	0
18. Kentucky	KY	N	0	0	0	0	0	0
19. Louisiana	LA	N	0	0	0	0	0	0
20. Maine	ME	N	0	0	0	0	0	0
21. Maryland	MD	N	0	0	0	0	0	0
22. Massachusetts	MA	N	0	0	0	0	0	0
23. Michigan	MI	N	0	0	0	0	0	0
24. Minnesota	MN	N	0	0	0	0	0	0
25. Mississippi	MS	N	0	0	0	0	0	0
26. Missouri	MO	N	0	0	0	0	0	0
27. Montana	MT	N	0	0	0	0	0	0
28. Nebraska	NE	N	0	0	0	0	0	0
29. Nevada	NV	N	0	0	0	0	0	0
30. New Hampshire	NH	N	0	0	0	0	0	0
31. New Jersey	NJ	N	0	0	0	0	0	0
32. New Mexico	NM	N	0	0	0	0	0	0
33. New York	NY	L	7,923,300	0	0	7,923,300	0	0
34. North Carolina	NC	N	0	0	0	0	0	0
35. North Dakota	ND	N	0	0	0	0	0	0
36. Ohio	OH	N	0	0	0	0	0	0
37. Oklahoma	OK	N	0	0	0	0	0	0
38. Oregon	OR	N	0	0	0	0	0	0
39. Pennsylvania	PA	N	0	0	0	0	0	0
40. Rhode Island	RI	N	0	0	0	0	0	0
41. South Carolina	SC	N	0	0	0	0	0	0
42. South Dakota	SD	N	0	0	0	0	0	0
43. Tennessee	TN	N	0	0	0	0	0	0
44. Texas	TX	N	0	0	0	0	0	0
45. Utah	UT	N	0	0	0	0	0	0
46. Vermont	VT	N	0	0	0	0	0	0
47. Virginia	VA	N	0	0	0	0	0	0
48. Washington	WA	N	0	0	0	0	0	0
49. West Virginia	WV	N	0	0	0	0	0	0
50. Wisconsin	WI	N	0	0	0	0	0	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	0	0	0	0	0	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	0	0	0	0	0	0
59. Subtotal	XXX		7,923,300	0	0	7,923,300	0	0
90. Reporting entity contributions for employee benefits plans	XXX		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
92. Dividends or refunds applied to shorten endowment or premium paying period	XXX		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
94. Aggregate or other amounts not allocable by State	XXX		0	0	0	0	0	0
95. Totals (Direct Business)	XXX		7,923,300	0	0	7,923,300	0	0
96. Plus Reinsurance Assumed	XXX		3,889,835	2,636,749	0	6,526,584	0	0
97. Totals (All Business)	XXX		11,813,135	2,636,749	0	14,449,884	0	0
98. Less Reinsurance Ceded	XXX		3,283,371	0	0	3,283,371	0	0
99. Totals (All Business) less Reinsurance Ceded	XXX		8,529,764	2,636,749	0	11,166,513	0	0
DETAILS OF WRITE-INS								
58001.	XXX							
58002.	XXX							
58003.	XXX							
58998. Summary of remaining write-ins for Line 58 from overflow page	XXX		0	0	0	0	0	0
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)	XXX		0	0	0	0	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
9499. Totals (Lines 9401 through 9403 plus 9498)(Line 94 above)	XXX		0	0	0	0	0	0

(a) Active Status Counts:

- |  |   |
|--|---|
| 1. L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG..... 1                    | 4. Q - Qualified - Qualified or accredited reinsurer..... 0                   |
| 2. R - Registered - Non-domiciled RRGs..... 0  | 5. N - None of the above - Not allowed to write business in the state..... 56 |
| 3. E - Eligible - Reporting entities eligible or approved to write surplus lines in the state..... 0 |   |

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**

PART 1- ORGANIZATIONAL CHART



STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity 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? (Yes/No)	*
.0850	The Penn Mutual Life Insurance Company	67644	23-0952300				The Penn Mutual Life Insurance Company	PA	UDP			0.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company	93262	23-2142731				The Penn Insurance and Annuity Company	DE	IA	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	YES	
.0850	The Penn Mutual Life Insurance Company	15370	46-4355668				PIA Reinsurance Company of Delaware I	DE	IA	The Penn Insurance and Annuity Company	Ownership	100.000	The Penn Mutual Life Insurance Company	YES	
.0850	The Penn Mutual Life Insurance Company		23-1706189				Hornor Townsend & Kent, LLC	PA	NIA	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	YES	
.0850	The Penn Mutual Life Insurance Company		23-2667559				HTK Insurance Agency, Inc.	DE	NIA	Hornor Townsend & Kent, LLC	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		23-2566941				Penn Mutual Asset Management, LLC	PA	NIA	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		85-1310973				Penn Mutual AM 1847 Income Fund	PA	OTH	Penn Mutual Asset Management, LLC	Influence	0.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		23-2209178				Penn Series Fund, Inc.	PA	NIA	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		27-5126301				Penn Mutual Payroll Administration, LLC	PA	NIA	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		45-4797815				ILS Holdings, LLC	PA	NIA	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		82-5050907				myWorth, LLC	PA	NIA	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		23-0731260				Janney Montgomery Scott, LLC	DE	NIA	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		45-5066619				Janney Capital Management, LLC	DE	NIA	Janney Montgomery Scott, LLC	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		23-2159959				JMS Resources, Inc.	PA	NIA	Janney Montgomery Scott, LLC	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		84-3140820				Janney Trust Company, Inc.	NH	NIA	Janney Montgomery Scott, LLC	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		23-3028607				Janney Private Equity Company, Inc.	DE	NIA	JMS Resources, Inc.	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		13-3530307				TM Capital, LLC	GA	NIA	Janney Montgomery Scott, LLC	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		47-5413232				Dresher Run I, LLC	DE	NIA	The Penn Insurance and Annuity Company	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	
.0850	The Penn Mutual Life Insurance Company		82-1995175				Penn Mutual Asset Management Multi-Series Fund (Master), LLC - Series B	PA	OTH	The Penn Mutual Life Insurance Company	Influence	0.000	The Penn Mutual Life Insurance Company	NO	1
.0850	The Penn Mutual Life Insurance Company		82-1533643				Penn Mutual Asset Management Multi-Series Fund, LLC (onshore)	PA	OTH	Penn Mutual Asset Management Multi-Series Fund (Master), LLC - Series B	Influence	0.000	The Penn Mutual Life Insurance Company	NO	1
.0850	The Penn Mutual Life Insurance Company		82-4914289				Penn Mutual AM Strategic Income Fund	PA	OTH	The Penn Mutual Life Insurance Company	Influence	0.000	The Penn Mutual Life Insurance Company	NO	1
.0850	The Penn Mutual Life Insurance Company		87-2907579				HLS I, LLC	DE	OTH	The Penn Mutual Life Insurance Company	Influence	0.000	The Penn Mutual Life Insurance Company	NO	1
.0850	The Penn Mutual Life Insurance Company	68632	06-0523876				Vantis Life Insurance Company	CT	IA	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	YES	
.0850	The Penn Mutual Life Insurance Company	13588	13-4337991				The Penn Insurance and Annuity Company of New York	NY	RE	The Penn Mutual Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	YES	
.0850	The Penn Mutual Life Insurance Company						The Savings Bank Life Insurance Company Agency, LLC	CT	NIA	Vantis Life Insurance Company	Ownership	100.000	The Penn Mutual Life Insurance Company	NO	

STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity 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? (Yes/No)	*
.0850	The Penn Mutual Life Insurance Company		36-5066491				1847 Insurance Captive, LLC	..DE....	.....IA.....	The Penn Mutual Life Insurance Company	Ownership.....	100.000	The Penn Mutual Life Insurance Company	....NO.....	
.0850	The Penn Mutual Life Insurance Company		37-2137590				1847 Select Ventures, LLC	..DE....	.....NIA.....	The Penn Mutual Life Insurance Company	Ownership.....	100.000	The Penn Mutual Life Insurance Company	....NO.....	
.0850	The Penn Mutual Life Insurance Company						1847 Financial, LLC	..DE....	.....NIA.....	The Penn Mutual Life Insurance Company	Ownership.....	100.000	The Penn Mutual Life Insurance Company	....NO.....	

Asterisk	Explanation
1	Entity over which The Penn Mutual Life Insurance Company has significant influence, but no ownership.

# 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
8. Will the Life PBR Statement of Exemption be filed with the state of domicile by July 1st and electronically with the NAIC with the second quarterly filing per the Valuation Manual (by August 15)? (2nd Quarter Only) The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter. In the case of an ongoing statement of exemption, enter "SEE EXPLANATION" and provide as an explanation that the company is utilizing an ongoing statement of exemption. ....	NO

**AUGUST FILING**

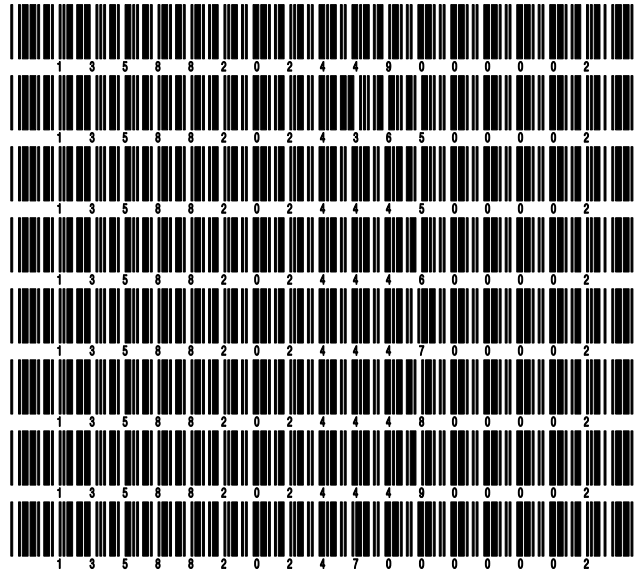
9. Will the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter. ....	YES
--	-----

Explanation:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

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]
8. Life PBR Statement of Exemption (2nd Quarter Only) [Document Identifier 700]



**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 .....		
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 mortgage interest paid and commitment fees .....		
9. Total foreign exchange change in book value/recorded investment excluding accrued interest .....		
10. Deduct current year's other than temporary impairment recognized .....		
11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) .....		
12. Total valuation allowance .....		
13. Subtotal (Line 11 plus Line 12) .....		
14. Deduct total nonadmitted amounts .....		
15. Statement value at end of current period (Line 13 minus Line 14)		

**NONE**

**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 .....	323,705,461	332,522,507
2. Cost of bonds and stocks acquired .....	55,261,511	19,537,740
3. Accrual of discount .....	239,908	209,219
4. Unrealized valuation increase/(decrease) .....	89,979	633,287
5. Total gain (loss) on disposals .....	(1,206,900)	(452,675)
6. Deduct consideration for bonds and stocks disposed of .....	50,423,138	25,072,205
7. Deduct amortization of premium .....	1,783,299	3,767,589
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 .....	7,671	95,177
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10) .....	325,891,193	323,705,461
12. Deduct total nonadmitted amounts .....	0	0
13. Statement value at end of current period (Line 11 minus Line 12)	325,891,193	323,705,461

STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity 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
<b>BONDS</b>								
1. NAIC 1 (a) .....	210,873,974	26,091,528	23,901,262	(252,993)	210,873,974	212,811,247	0	196,416,234
2. NAIC 2 (a) .....	116,318,382	11,473,690	9,933,204	228,205	116,318,382	118,087,073	0	120,246,909
3. NAIC 3 (a) .....	1,611,277	0	0	(500,218)	1,611,277	1,111,059	0	1,612,042
4. NAIC 4 (a) .....	923,777	0	0	764	923,777	924,541	0	923,043
5. NAIC 5 (a) .....	232,109	0	3,338	0	232,109	228,771	0	234,520
6. NAIC 6 (a) .....	0	0	0	0	0	0	0	0
7. Total Bonds	329,959,519	37,565,218	33,837,804	(524,242)	329,959,519	333,162,691	0	319,432,748
<b>PREFERRED STOCK</b>								
8. NAIC 1 .....	0	0	0	0	0	0	0	0
9. NAIC 2 .....	122,240	0	0	0	122,240	122,240	0	122,240
10. NAIC 3 .....	0	0	0	0	0	0	0	0
11. NAIC 4 .....	267,509	0	0	(5,644)	267,509	261,865	0	258,877
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 .....	389,749	0	0	(5,644)	389,749	384,105	0	381,117
15. Total Bonds and Preferred Stock	330,349,268	37,565,218	33,837,804	(529,886)	330,349,268	333,546,796	0	319,813,865

(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 \$ 17,847,916 ; NAIC 2 \$ 0 ; NAIC 3 \$ 0 ; NAIC 4 \$ 0 ; NAIC 5 \$ 0 ; NAIC 6 \$ 0

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**SCHEDULE DA - PART 1**

Short-Term Investments

	1	2	3	4	5
	Book/Adjusted Carrying Value	Par Value	Actual Cost	Interest Collected Year-to-Date	Paid for Accrued Interest Year-to-Date
7709999999 Totals	17,847,916	xxx	17,502,569	0	0

**SCHEDULE DA - VERIFICATION**

Short-Term Investments

	1	2
	Year To Date	Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....	4,963,789	18,132,371
2. Cost of short-term investments acquired .....	17,502,569	8,658,590
3. Accrual of discount .....	381,557	422,828
4. Unrealized valuation increase/(decrease) .....	0	0
5. Total gain (loss) on disposals .....	0	0
6. Deduct consideration received on disposals .....	5,000,000	22,250,000
7. Deduct amortization of premium .....	0	0
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. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	17,847,915	4,963,789
11. Deduct total nonadmitted amounts .....	0	0
12. Statement value at end of current period (Line 10 minus Line 11)	17,847,915	4,963,789

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

**N O N E**

Schedule DB - Part B - Verification - Futures Contracts

**N O N E**

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

**N O N E**

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

**N O N E**

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

**N O N E**

**SCHEDULE E - PART 2 - VERIFICATION**

(Cash Equivalents)

	1	2
	Year To Date	Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....	12,030,300	6,950,742
2. Cost of cash equivalents acquired .....	38,645,864	56,292,681
3. Accrual of discount .....	0	3,238,232
4. Unrealized valuation increase/(decrease) .....	0	0
5. Total gain (loss) on disposals .....	0	0
6. Deduct consideration received on disposals .....	44,713,116	54,451,355
7. Deduct amortization of premium .....	0	0
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. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	5,963,048	12,030,300
11. Deduct total nonadmitted amounts .....	0	0
12. Statement value at end of current period (Line 10 minus Line 11)	5,963,048	12,030,300

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

**N O N E**

Schedule A - Part 3 - Real Estate Disposed

**N O N E**

Schedule B - Part 2 - Mortgage Loans Acquired and Additions Made

**N O N E**

Schedule B - Part 3 - Mortgage Loans Disposed, Transferred or Repaid

**N O N E**

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 JUNE 30, 2024 OF THE Penn Insurance and Annuity Company of New York

**SCHEDULE D - PART 3**

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

1	2	3	4	5	6	7	8	9	10
CUSIP Identification	Description	Foreign	Date Acquired	Name of Vendor	Number of Shares of Stock	Actual Cost	Par Value	Paid for Accrued Interest and Dividends	NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol
38384J-MQ-4	GOVERNMENT NATIONAL MORTGAGE ASSOCIATION		04/02/2024	PERSHING & COMPANY		1,960,284	1,890,000	1,470	1.A
38384N-LS-2	GOVERNMENT NATIONAL MORTGAGE ASSOCIATION		05/23/2024	MORGAN STANLEY & CO		2,959,285	2,962,989	13,251	1.A
<b>0109999999 Subtotal - Bonds - U.S. Governments</b>						4,919,569	4,852,989	14,721	XXX
3137F7-2N-4	FREDDIE MAC MULTIFAMILY STRUCTURED PASS		05/02/2024	WELLS FARGO SECS LLC		635,381	746,273	111	1.A
57563R-TW-9	MASSACHUSETTS EDUCATIONAL FINANCING AUTH		05/31/2024	RBC CAPITAL MARKETS		1,500,000	1,500,000	0	1.C FE
<b>0909999999 Subtotal - Bonds - U.S. Special Revenues</b>						2,135,381	2,246,273	111	XXX
03789X-AF-5	APPLEBEE'S FUNDING LLC / IHOP FUNDING LL		05/23/2024	BK OF NY/MIZUHO SECU		1,550,566	1,500,000	27,058	2.B FE
099724-AL-0	BORGWARNER INC		05/23/2024	U.S. BANCORP INVESTM		738,896	800,000	8,657	2.A FE
11042T-AA-1	BRITISH AIRWAYS 2018-1 CLASS AA PASS THR		04/29/2024	BARCLAYS CAPITAL FIX		1,369,636	1,471,915	6,056	1.D FE
138616-AM-9	CANTOR FITZGERALD LP		05/24/2024	GOLDMAN SACHS & CO		1,028,150	1,000,000	33,400	2.C FE
144141-DD-7	DUKE ENERGY PROGRESS LLC		05/23/2024	PERSHING & COMPANY		1,634,060	2,000,000	16,628	1.F FE
19423U-AD-4	COLLEGE AVE STUDENT LOANS 2024-B LLC		05/23/2024	BANC/AMERICA SECUR.L		2,213,664	2,215,000	0	1.E FE
224044-CG-0	COX COMMUNICATIONS INC		05/23/2024	BARCLAYS CAPITAL FIX		955,340	1,000,000	6,793	2.B FE
233331-AY-3	DTE ENERGY CO		05/23/2024	MORGAN STANLEY & CO		472,020	500,000	2,256	2.B FE
26883R-AA-6	EOMC GROUP STUDENT LOAN TRUST 2021-1		04/02/2024	JPM SECURITIES-FIXED		1,360,929	1,544,317	537	1.B FE
29101L-AY-6	EMERSON ELECTRIC CO		06/05/2024	STIFEL NICHOLAUS & C		1,473,750	1,500,000	2,141	1.F FE
30311M-AU-6	FREMIF 2019-K95 MORTGAGE TRUST		05/23/2024	BAIRD ROBERT W & CO		1,834,922	2,000,000	5,883	2.A FE
35910E-AM-6	FRONTIER ISSUER LLC		06/06/2024	GOLDMAN SACHS & CO		1,749,680	1,750,000	0	2.B FE
38141G-XS-8	GOLDMAN SACHS GROUP INC/THE		05/23/2024	GOLDMAN SACHS & CO		579,276	600,000	1,511	1.F FE
55279H-AV-2	MANUFACTURERS & TRADERS TRUST CO		04/23/2024	GOLDMAN SACHS & CO		1,317,168	1,350,000	15,345	1.G FE
63935B-AA-1	NAVIENT PRIVATE EDUCATION REFI LOAN TRUS		06/27/2024	BANC/AMERICA SECUR.L		1,295,651	1,405,452	665	1.A FE
63935B-AB-9	NAVIENT PRIVATE EDUCATION REFI LOAN TRUS		05/09/2024	DEUTSCHE BANC/ALEX B		114,849	140,000	303	1.B FE
63939X-AD-3	NAVIENT PRIVATE EDUCATION LOAN TRUST 201		05/10/2024	GOLDMAN SACHS & CO		440,852	452,572	1,425	1.B FE
63940U-AD-6	NAVIENT PRIVATE EDUCATION REFI LOAN TRUS		04/17/2024	RBC CAPITAL MARKETS		459,766	500,000	254	1.B FE
63941U-AA-1	NAVIENT PRIVATE EDUCATION REFI LOAN TRUS		06/05/2024	JPM SECURITIES-FIXED		1,158,580	1,281,084	874	1.A FE
83715R-AG-7	SOUTH CAROLINA STUDENT LOAN CORP		06/03/2024	JPM SECURITIES-FIXED		1,365,950	1,360,000	262	1.B FE
86746F-AA-2	SUNNOVA HESTIA II ISSUER LLC		05/22/2024	PERSHING & COMPANY		1,499,947	1,500,000	0	1.A FE
90932V-AA-3	UNITED AIRLINES 2020-1 CLASS B PASS THRO		05/08/2024	RBC CAPITAL MARKETS		991,620	1,008,000	3,413	2.A FE
918204-BB-3	VF CORP		06/18/2024	MORGAN STANLEY & CO		1,374,495	1,500,000	6,650	2.C FE
07131A-AE-4	BATTALION CLO XV LTD	D.	05/28/2024	WELLS FARGO SECS LLC		1,252,500	1,250,000	11,417	1.F FE
62431U-AU-6	MOUNTAIN VIEW CLO 2013-1 LTD	D.	06/05/2024	RAYMOND JAMES & ASSO		778,000	800,000	11,868	2.C FE
83607E-AC-6	SOUND POINT CLO V-R LTD	D.	04/23/2024	BANC/AMERICA SECUR.L		1,500,000	1,500,000	2,140	1.B FE
<b>1109999999 Subtotal - Bonds - Industrial and Miscellaneous (Unaffiliated)</b>						30,510,267	31,928,340	165,536	XXX
<b>2509999997 Total - Bonds - Part 3</b>						37,565,217	39,027,602	180,368	XXX
<b>2509999998 Total - Bonds - Part 5</b>						XXX	XXX	XXX	XXX
<b>2509999999 Total - Bonds</b>						37,565,217	39,027,602	180,368	XXX
<b>4509999997 Total - Preferred Stocks - Part 3</b>						0	XXX	0	XXX
<b>4509999998 Total - Preferred Stocks - Part 5</b>						XXX	XXX	XXX	XXX
<b>4509999999 Total - Preferred Stocks</b>						0	XXX	0	XXX
<b>5989999997 Total - Common Stocks - Part 3</b>						0	XXX	0	XXX
<b>5989999998 Total - Common Stocks - Part 5</b>						XXX	XXX	XXX	XXX
<b>5989999999 Total - Common Stocks</b>						0	XXX	0	XXX
<b>5999999999 Total - Preferred and Common Stocks</b>						0	XXX	0	XXX
<b>6009999999 - Totals</b>						37,565,217	XXX	180,368	XXX

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STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity 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, NAIC Designation Modifier and SVO Administrative Symbol		
..55400E-AB-5	MVV 2020-1 LLC		06/20/2024	PAYDOWN		41,303	41,303	41,297	41,302	0	1	0	1	0	41,303	0	0	0	461	10/20/2037	1.F FE		
..61946G-AB-9	MOSAIC SOLAR LOANS 2017-2 LLC		06/20/2024	PAYDOWN		9,036	9,036	9,034	9,035	0	1	0	1	0	9,036	0	0	0	178	06/22/2043	1.F FE		
..63935B-AA-1	NAVIENT PRIVATE EDUCATION REFI LOAN TRUS		06/15/2024	PAYDOWN		26,560	26,560	26,746	26,618	0	(59)	0	(59)	0	26,560	0	0	0	145	01/15/2069	1.A FE		
..63939X-AD-3	NAVIENT PRIVATE EDUCATION LOAN TRUST 201		06/15/2024	PAYDOWN		74,433	74,433	73,692	45,960	0	739	0	739	0	74,433	0	0	0	863	12/16/2058	1.B FE		
..63940N-AC-4	NAVIENT STUDENT LOAN TRUST 2017-1		06/25/2024	PAYDOWN		54,898	54,898	56,399	55,699	0	(801)	0	(801)	0	54,898	0	0	0	1,580	07/26/2066	1.A FE		
..63941M-AC-5	NAVIENT PRIVATE EDUCATION REFI LOAN TRUS		06/17/2024	PAYDOWN		77,235	77,235	77,087	77,212	0	23	0	23	0	77,235	0	0	0	2,066	05/15/2068	1.A FE		
..63941T-AA-4	NAVIENT PRIVATE EDUCATION REFI LOAN TRUS		06/15/2024	PAYDOWN		157,125	157,125	158,803	157,598	0	(273)	0	(273)	0	157,125	0	0	0	1,103	05/15/2069	1.A FE		
..63941U-AA-1	NAVIENT PRIVATE EDUCATION REFI LOAN TRUS		06/15/2024	PAYDOWN		28,669	28,669	25,928	0	0	2,742	0	2,742	0	28,669	0	0	0	28	09/16/2069	1.A FE		
..65364U-AK-2	NIAGARA MOHAWK POWER CORP		05/23/2024	JEFFERIES & COMPANY,		1,387,022	1,400,000	1,538,054	1,418,655	0	(15,227)	0	(15,227)	0	1,403,428	0	(16,406)	(16,406)	32,332	10/01/2024	2.A FE		
..67190A-AC-0	OAK STREET INVESTMENT GRADE NET LEASE FU		06/20/2024	PAYDOWN		625	625	625	625	0	0	0	0	0	625	0	0	0	7	01/20/2051	2.A FE		
..67389M-AV-3	OAKS MORTGAGE TRUST SERIES 2015-1		06/01/2024	PAYDOWN		10,850	10,850	11,032	10,850	0	0	0	0	0	10,850	0	0	0	172	04/01/2046	1.A		
..701094-AM-6	PARKER-HANNIFIN CORP		06/14/2024	MATURITY		500,000	500,000	499,770	499,974	0	26	0	26	0	500,000	0	0	0	6,750	06/14/2024	2.A FE		
..78446J-AB-2	SLM STUDENT LOAN TRUST 2011-2		06/25/2024	PAYDOWN		68,604	68,604	69,464	68,604	0	(860)	0	(860)	0	68,604	0	0	0	2,051	10/25/2034	1.E FE		
..78448Q-AE-8	SMB PRIVATE EDUCATION LOAN TRUST 2015-B		06/15/2024	PAYDOWN		50,550	50,550	50,764	50,624	0	(73)	0	(73)	0	50,550	0	0	0	723	12/17/2040	1.A FE		
..78448R-AE-6	SMB PRIVATE EDUCATION LOAN TRUST 2015-C		06/15/2024	PAYDOWN		58,168	58,168	58,222	58,187	0	(19)	0	(19)	0	58,168	0	0	0	834	09/15/2043	1.A FE		
..78449G-AC-3	SMB PRIVATE EDUCATION LOAN TRUST 2016-B		06/17/2024	PAYDOWN		83,371	83,371	84,022	83,545	0	(174)	0	(174)	0	83,371	0	0	0	2,430	02/17/2032	1.A FE		
..81746R-CB-3	SEQUOIA MORTGAGE TRUST 2016-2		06/01/2024	PAYDOWN		9,134	9,134	9,142	9,134	0	0	0	0	0	9,134	0	0	0	147	08/01/2046	1.A		
..826525-AB-3	SIERRA TIMESHARE 2020-2 RECEIVABLES FUND		06/20/2024	PAYDOWN		44,956	44,956	44,944	44,954	0	2	0	2	0	44,956	0	0	0	434	07/20/2037	1.F FE		
..83208A-AE-3	SMB PRIVATE EDUCATION LOAN TRUST 2021-C		06/15/2024	PAYDOWN		25,472	25,472	25,721	25,612	0	(140)	0	(140)	0	25,472	0	0	0	243	01/15/2053	1.B FE		
..84240Q-GN-7	SOUTHERN CALIFORNIA EDISON CO		06/05/2024	JEFFERIES & COMPANY,		1,470,225	1,500,000	1,682,835	1,554,720	0	(16,545)	0	(16,545)	0	1,538,175	0	(67,950)	(67,950)	47,021	08/01/2025	1.G FE		
..87267C-AA-6	TRP 2021 LLC		06/17/2024	PAYDOWN		11,809	11,809	11,806	11,807	0	1	0	1	0	11,809	0	0	0	101	06/19/2051	1.F FE		
..89683L-AA-8	TRIUMPH RAIL HOLDINGS LLC		06/17/2024	PAYDOWN		15,469	15,469	15,463	15,467	0	3	0	3	0	15,469	0	0	0	139	06/19/2051	1.F FE		
..90931G-AA-7	UNITED AIRLINES 2020-1 CLASS A PASS THRO		04/15/2024	SINKING PAYMENT		48,013	48,013	52,994	51,129	0	(400)	0	(400)	0	48,013	0	0	0	1,410	10/15/2027	1.E FE		
..918204-BA-5	VF CORP		06/18/2024	MORGAN STANLEY & CO		1,458,150	1,500,000	1,588,560	1,523,657	0	(9,008)	0	(9,008)	0	1,514,648	0	(56,498)	(56,498)	23,700	04/23/2025	2.C FE		
..92348K-AC-7	VERIZON MASTER TRUST		05/20/2024	PAYDOWN		1,500,000	1,500,000	1,506,328	1,502,314	0	(2,314)	0	(2,314)	0	1,500,000	0	0	0	5,563	05/20/2027	1.D FE		
..95058X-AK-4	WENDY'S FUNDING LLC		06/15/2024	PAYDOWN		2,591	2,591	2,591	2,591	0	0	0	0	0	2,591	0	0	0	31	06/15/2051	2.B FE		
..97063Q-AA-0	WILLIS ENGINE STRUCTURED TRUST III		06/15/2024	PAYDOWN		5,931	5,931	5,926	5,929	0	2	0	2	0	5,931	0	0	0	116	08/15/2042	2.B FE		
..97650W-AF-5	WINTRUST FINANCIAL CORP		06/13/2024	MATURITY		1,000,000	1,000,000	1,045,000	1,005,518	0	(5,518)	0	(5,518)	0	1,000,000	0	0	0	25,000	06/13/2024	2.B FE		
..00909D-AA-1	AIR CANADA 2020-2 CLASS A PASS THROUGH T	A	04/01/2024	SINKING PAYMENT		50,286	50,286	53,338	52,791	0	(167)	0	(167)	0	50,286	0	0	0	1,320	04/01/2029	1.F FE		
..11271R-AA-7	BROOKFIELD FINANCE INC	A	04/01/2024	MATURITY		134,000	134,000	139,119	134,098	0	(98)	0	(98)	0	134,000	0	0	0	2,680	04/01/2024	1.G FE		
..08182R-AG-8	BENEFIT STREET PARTNERS CLO XIX LTD	D	05/23/2024	PAYDOWN		500,000	500,000	501,500	502,122	0	(2,122)	0	(2,122)	0	500,000	0	0	0	28,757	01/15/2033	2.C FE		
..55320R-AQ-0	ACAS CLO 2015-1 LTD	D	04/18/2024	PAYDOWN		225,161	225,161	225,375	0	0	(214)	0	(214)	0	225,161	0	0	0	3,671	10/18/2028	1.A FE		
..59111R-AA-0	METAL 2017-1 LLC	D	05/15/2024	PAYDOWN		3,338	3,338	3,338	3,338	0	0	0	0	0	3,338	0	0	0	62	10/15/2042	5.B FE		
..64129U-BU-8	NEUBERGER BERMAN CLO XVII LTD	D	06/13/2024	PAYDOWN		400,000	400,000	399,800	400,000	0	0	0	0	0	400,000	0	0	0	18,506	04/22/2029	1.C FE		
..74585P-AA-0	PULSAR FUNDING I LLC	D	04/22/2024	PAYDOWN		1,125,000	1,125,000	1,127,813	1,128,618	0	(3,618)	0	(3,618)	0	1,125,000	0	0	0	52,778	01/20/2033	1.F FE		
..75625Q-AD-1	RECKITT BENCKISER TREASURY SERVICES PLC	D	06/26/2024	MATURITY		500,000	500,000	468,795	497,244	0	2,756	0	2,756	0	500,000	0	0	0	6,875	06/26/2024	1.G FE		
..92328G-BB-1	VENTURE XIV CLO LTD	D	05/28/2024	PAYDOWN		624,533	624,533	615,165	617,020	0	7,514	0	7,514	0	624,533	0	0	0	22,651	08/28/2029	1.A FE		
..92558F-AA-7	VIBRANT CLO VIII LTD	D	04/22/2024	PAYDOWN		112,286	112,286	112,230	112,286	0	0	0	0	0	112,286	0	0	0	3,906	01/20/2031	1.A FE		
<b>1109999999. Subtotal - Bonds - Industrial and Miscellaneous (Unaffiliated)</b>						29,610,203	29,908,286	31,843,630	29,887,071	0	(167,264)	0	(167,264)	0	30,133,251	0	(523,049)	(523,049)	633,507	XXX	XXX		
<b>2509999997. Total - Bonds - Part 4</b>						33,112,013	33,545,553	35,860,124	33,543,907	0	(163,919)	0	(163,919)	0	33,837,805	0	(731,046)	(731,046)	694,797	XXX	XXX		
<b>2509999998. Total - Bonds - Part 5</b>						XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
<b>2509999999. Total - Bonds</b>						33,112,013	33,545,553	35,860,124	33,543,907	0	(163,919)	0	(163,919)	0	33,837,805	0	(731,046)	(731,046)	694,797	XXX	XXX		
<b>4509999997. Total - Preferred Stocks - Part 4</b>						0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	XXX	XXX
<b>4509999998. Total - Preferred Stocks - Part 5</b>						XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
<b>4509999999. Total - Preferred Stocks</b>						0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	XXX	XXX
<b>5989999997. Total - Common Stocks - Part 4</b>						0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	XXX	XXX
<b>5989999998. Total - Common Stocks - Part 5</b>						XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

STATEMENT AS OF JUNE 30, 2024 OF THE Penn Insurance and Annuity 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	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, NAIC Designation Modifier and SVO Administrative Symbol
5989999999	Total - Common Stocks					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	XXX	XXX
5999999999	Total - Preferred and Common Stocks					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	XXX	XXX
6009999999	Totals					33,112,013	XXX	35,860,124	33,543,907	0	(163,919)	0	(163,919)	0	33,837,805	0	(731,046)	(731,046)	694,797	XXX	XXX

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 DB - Part E - Derivatives Hedging Variable Annuity Guarantees

**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	
JPMorgan Chase ..... San Antonio, TX .....		0.000	0	0	248,857	241,570	243,717	XXX
PNC Bank ..... Pittsburgh, PA .....		0.000	0	0	252,325	383,497	380,476	XXX
Bank of NY Mellon ..... New York, NY .....		0.000	0	0	69,120	69,120	69,120	XXX
0199998. Deposits in ... 0 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	570,302	694,187	693,313	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	570,302	694,187	693,313	XXX
0499999. Cash in Company's Office	XXX	XXX	XXX	XXX	0	0	0	XXX
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0599999. Total - Cash	XXX	XXX	0	0	570,302	694,187	693,313	XXX

