



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

QUARTERLY STATEMENT

FOR THE QUARTER ENDED SEPTEMBER 30, 2020

OF THE CONDITION AND AFFAIRS OF THE

FIRST UNUM LIFE INSURANCE COMPANY

NAIC Group Code 0565 (Current) 0565 (Prior) NAIC Company Code 64297 Employer's ID Number 13-1898173

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 & Health [X] Fraternal Benefit Societies []

Incorporated/Organized 10/15/1959 Commenced Business 01/22/1960

Statutory Home Office 666 Third Avenue, Suite 301 (Street and Number) NEW YORK, NY, US 10017 (City or Town, State, Country and Zip)

Main Administrative Office 666 Third Avenue, Suite 301 (Street and Number)

NEW YORK, NY, US 10017 (City or Town, State, Country and Zip) 212-328-8830 (Area Code) (Telephone Number)

Mail Address 666 Third Avenue, Suite 301 (Street and Number or P.O. Box) NEW YORK, NY, US 10017 (City or Town, State, Country and Zip)

Primary Location of Books and Records 666 Third Avenue, Suite 301 (Street and Number)

NEW YORK, NY, US 10017 (City or Town, State, Country and Zip) 212-328-8830 (Area Code) (Telephone Number)

Internet Website Address www.unum.com

Statutory Statement Contact JONATHAN SANFORD (Name) 423-294-1882 (Area Code) (Telephone Number)

jsanford@unum.com (E-mail Address) 423-287-8597 (FAX Number)

OFFICERS

Chairman, President and Chief Executive Officer MICHAEL QUINN SIMONDS
Executive Vice President, Finance STEVEN ANDREW ZABEL
Executive Vice President, Chief Information and Digital Officer PUNEET BHASIN
Executive Vice President, General Counsel LISA GONZALEZ IGLESIAS
Senior Vice President, Chief Accounting Officer and Head of Treasury CHERIE ANTOINETTE PASHLEY
Senior Vice President, Chief Actuary and Appointed Actuary SCOTT ALLAN CARTER
Senior Vice President, Global Financial Planning and Analysis DANIEL JASON WAXENBERG
Vice President, Managing Counsel and Corporate Secretary JEAN PAUL JULLIENNE
Vice President, Treasurer BENJAMIN SETH KATZ

DIRECTORS OR TRUSTEES

LISA GONZALEZ IGLESIAS REGINA MARIE DEL CAMPO PUNEET BHASIN
MICHAEL QUINN SIMONDS CHRISTOPHER WALLACE PYNE # STEVEN ANDREW ZABEL
DANIEL JASON WAXENBERG #

State of Tennessee SS:
County of Hamilton

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.

Signatures of MICHAEL QUINN SIMONDS, JEAN PAUL JULLIENNE, and BENJAMIN SETH KATZ with titles: Chairman, President and Chief Executive Officer; Vice President, Managing Counsel and Corporate Secretary; Vice President, Treasurer

Subscribed and sworn to before me this 6 day of November, 2020

Signature of Tammy Herrick, My Commission Expires: September 9, 2024

Notary Public seal for TAMMY A. HERRICK, STATE OF TENNESSEE, HAMILTON COUNTY, MY COMMISSION EXPIRES 9-9-2024. Includes text: a. Is this an original filing? Yes [X] No [] b. If no, 1 State the amendment number, 2 Date, 3 Number of pages attached

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

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	3,654,437,177		3,654,437,177	3,586,126,749
2. Stocks:				
2.1 Preferred stocks	4,000,000		4,000,000	0
2.2 Common stocks				
3. Mortgage loans on real estate:				
3.1 First liens	322,628,951		322,628,951	263,005,857
3.2 Other than first liens				
4. Real estate:				
4.1 Properties occupied by the company (less \$ encumbrances)				
4.2 Properties held for the production of income (less \$ encumbrances)				
4.3 Properties held for sale (less \$ encumbrances)				
5. Cash (\$ (10,228,238)), cash equivalents (\$ 67,170,000) and short-term investments (\$ 0)	56,941,762		56,941,762	52,935,053
6. Contract loans (including \$ 0 premium notes)	3,796,667		3,796,667	3,668,999
7. Derivatives	304,300		304,300	0
8. Other invested assets	40,646,220		40,646,220	40,657,452
9. Receivables for securities	10,945,218		10,945,218	90,231
10. Securities lending reinvested collateral assets				
11. Aggregate write-ins for invested assets				
12. Subtotals, cash and invested assets (Lines 1 to 11)	4,093,700,294		4,093,700,294	3,946,484,341
13. Title plants less \$ charged off (for Title insurers only)				
14. Investment income due and accrued	47,349,511		47,349,511	42,742,766
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection	40,024,837	7,591,997	32,432,840	35,034,872
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ 0 earned but unbilled premiums)	1,844,180		1,844,180	1,399,291
15.3 Accrued retrospective premiums (\$) and contracts subject to redetermination (\$)				
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers	784,473		784,473	584,058
16.2 Funds held by or deposited with reinsured companies				
16.3 Other amounts receivable under reinsurance contracts	1,522,421		1,522,421	1,248,586
17. Amounts receivable relating to uninsured plans	822,189		822,189	758,965
18.1 Current federal and foreign income tax recoverable and interest thereon				
18.2 Net deferred tax asset	246,878,777	220,420,504	26,458,273	27,095,417
19. Guaranty funds receivable or on deposit	421,584		421,584	421,584
20. Electronic data processing equipment and software				
21. Furniture and equipment, including health care delivery assets (\$)				
22. Net adjustment in assets and liabilities due to foreign exchange rates				
23. Receivables from parent, subsidiaries and affiliates	0		0	6,431,904
24. Health care (\$ 0) and other amounts receivable	1,671,523	1,671,523	0	4,500,000
25. Aggregate write-ins for other than invested assets	1,262,861	1,262,861	0	957,721
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	4,436,282,650	230,946,885	4,205,335,765	4,067,659,504
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts	915,213		915,213	870,351
28. Total (Lines 26 and 27)	4,437,197,863	230,946,885	4,206,250,978	4,068,529,855
DETAILS OF WRITE-INS				
1101.				
1102.				
1103.				
1198. Summary of remaining write-ins for Line 11 from overflow page				
1199. Totals (Lines 1101 through 1103 plus 1198)(Line 11 above)				
2501. Other tax receivables	0	0	0	956,900
2502. Other miscellaneous assets	1,125,632	1,125,632	0	0
2503. Receivable for investment income	0	0	0	821
2598. Summary of remaining write-ins for Line 25 from overflow page	137,229	137,229	0	0
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	1,262,861	1,262,861	0	957,721

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Statement Date	2 December 31 Prior Year
1. Aggregate reserve for life contracts \$ 96,274,505 less \$ 0 included in Line 6.3 (including \$ 0 Modco Reserve)	96,274,505	91,768,278
2. Aggregate reserve for accident and health contracts (including \$ 0 Modco Reserve)	3,484,312,143	3,430,763,793
3. Liability for deposit-type contracts (including \$ 0 Modco Reserve)	22,311,667	23,019,496
4. Contract claims:		
4.1 Life	25,020,582	21,416,974
4.2 Accident and health	102,234,446	101,902,742
5. Policyholders' dividends/refunds to members \$ and coupons \$ due and unpaid		
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 \$ Modco)		
6.2 Policyholders' dividends and refunds to members not yet apportioned (including \$ Modco)		
6.3 Coupons and similar benefits (including \$ Modco)		
7. Amount provisionally held for deferred dividend policies not included in Line 6		
8. Premiums and annuity considerations for life and accident and health contracts received in advance less \$ 0 discount; including \$ 3,583,824 accident and health premiums	4,386,300	5,060,247
9. Contract liabilities not included elsewhere:		
9.1 Surrender values on canceled contracts		
9.2 Provision for experience rating refunds, including the liability of \$ 13,437 accident and health experience rating refunds of which \$ 0 is for medical loss ratio rebate per the Public Health Service Act	76,901	347,835
9.3 Other amounts payable on reinsurance, including \$ 0 assumed and \$ 717,404 ceded	717,404	572,141
9.4 Interest Maintenance Reserve	2,581,384	1,066,223
10. Commissions to agents due or accrued-life and annuity contracts \$ 705,309, accident and health \$ 3,671,905 and deposit-type contract funds \$ 0	4,377,214	5,069,980
11. Commissions and expense allowances payable on reinsurance assumed	2,772	2,473
12. General expenses due or accrued	58,741	58,741
13. Transfers to Separate Accounts due or accrued (net) (including \$ accrued for expense allowances recognized in reserves, net of reinsured allowances)		
14. Taxes, licenses and fees due or accrued, excluding federal income taxes	2,276,584	2,105,213
15.1 Current federal and foreign income taxes, including \$ (7,126,589) on realized capital gains (losses)	36,317,228	21,828,763
15.2 Net deferred tax liability		
16. Unearned investment income	68,382	86,010
17. Amounts withheld or retained by reporting entity as agent or trustee	452,113	1,136,009
18. Amounts held for agents' account, including \$ agents' credit balances		
19. Remittances and items not allocated	10,238,471	9,611,979
20. Net adjustment in assets and liabilities due to foreign exchange rates		
21. Liability for benefits for employees and agents if not included above		
22. Borrowed money \$ and interest thereon \$		
23. Dividends to stockholders declared and unpaid		
24. Miscellaneous liabilities:		
24.01 Asset valuation reserve	35,435,789	39,383,188
24.02 Reinsurance in unauthorized and certified (\$ 0) companies	71,572	406,495
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$) reinsurers		
24.04 Payable to parent, subsidiaries and affiliates	1,766,596	0
24.05 Drafts outstanding		
24.06 Liability for amounts held under uninsured plans		
24.07 Funds held under coinsurance		
24.08 Derivatives		
24.09 Payable for securities	27,500,000	0
24.10 Payable for securities lending		
24.11 Capital notes \$ and interest thereon \$		
25. Aggregate write-ins for liabilities	7,066,105	4,141,047
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25)	3,863,546,899	3,759,747,625
27. From Separate Accounts Statement	915,213	870,351
28. Total liabilities (Lines 26 and 27)	3,864,462,112	3,760,617,976
29. Common capital stock	2,000,000	2,000,000
30. Preferred capital stock		
31. Aggregate write-ins for other than special surplus funds	1,189	4,717
32. Surplus notes		
33. Gross paid in and contributed surplus	993,172,765	993,172,765
34. Aggregate write-ins for special surplus funds		
35. Unassigned funds (surplus)	(653,385,088)	(687,265,603)
36. Less treasury stock, at cost:		
36.1 shares common (value included in Line 29 \$)		
36.2 shares preferred (value included in Line 30 \$)		
37. Surplus (Total Lines 31+32+33+34+35-36) (including \$ 0 in Separate Accounts Statement)	339,788,866	305,911,879
38. Totals of Lines 29, 30 and 37	341,788,866	307,911,879
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3)	4,206,250,978	4,068,529,855
DETAILS OF WRITE-INS		
2501. Liability for unclaimed property	4,807,539	3,965,147
2502. Other miscellaneous liabilities	2,258,566	175,900
2503.		
2598. Summary of remaining write-ins for Line 25 from overflow page		
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	7,066,105	4,141,047
3101. Deferred gain on reinsurance transactions	1,189	4,717
3102.		
3103.		
3198. Summary of remaining write-ins for Line 31 from overflow page		
3199. Totals (Lines 3101 through 3103 plus 3198)(Line 31 above)	1,189	4,717
3401.		
3402.		
3403.		
3498. Summary of remaining write-ins for Line 34 from overflow page		
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)		

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

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	369,249,219	350,529,633	469,176,165
2. Considerations for supplementary contracts with life contingencies			
3. Net investment income	146,894,916	140,857,017	186,667,912
4. Amortization of Interest Maintenance Reserve (IMR)	(155,284)	(239,719)	(318,171)
5. Separate Accounts net gain from operations excluding unrealized gains or losses			
6. Commissions and expense allowances on reinsurance ceded	2,715,607	2,516,521	3,649,567
7. Reserve adjustments on reinsurance ceded			
8. Miscellaneous Income:			
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	7,823	7,405	9,662
8.2 Charges and fees for deposit-type contracts			
8.3 Aggregate write-ins for miscellaneous income	8,788,903	6,137,274	11,381,006
9. Totals (Lines 1 to 8.3)	527,501,183	499,808,131	670,566,141
10. Death benefits	39,842,430	34,535,903	46,009,279
11. Matured endowments (excluding guaranteed annual pure endowments)			
12. Annuity benefits			
13. Disability benefits and benefits under accident and health contracts	267,545,599	253,910,841	326,153,805
14. Coupons, guaranteed annual pure endowments and similar benefits			
15. Surrender benefits and withdrawals for life contracts	1,024,303	1,231,896	1,648,531
16. Group conversions	(9,638)	(31,784)	(49,803)
17. Interest and adjustments on contract or deposit-type contract funds	199,067	201,010	254,310
18. Payments on supplementary contracts with life contingencies	34,680	82,658	100,807
19. Increase in aggregate reserves for life and accident and health contracts	58,054,577	102,840,184	139,229,195
20. Totals (Lines 10 to 19)	366,691,018	392,770,707	513,346,123
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only)	30,875,102	31,093,665	40,924,220
22. Commissions and expense allowances on reinsurance assumed	18,456	41,764	47,718
23. General insurance expenses and fraternal expenses	60,385,399	45,630,931	61,780,418
24. Insurance taxes, licenses and fees, excluding federal income taxes	12,340,580	11,073,993	13,666,168
25. Increase in loading on deferred and uncollected premiums	(234,512)	240,439	(92,916)
26. Net transfers to or (from) Separate Accounts net of reinsurance	(258)	(29,022)	(29,335)
27. Aggregate write-ins for deductions	713	45,218	51,177
28. Totals (Lines 20 to 27)	470,076,497	480,867,695	629,693,573
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28)	57,424,686	18,940,436	40,872,568
30. Dividends to policyholders and refunds to members			
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	57,424,686	18,940,436	40,872,568
32. Federal and foreign income taxes incurred (excluding tax on capital gains)	15,972,471	11,004,809	15,846,786
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)	41,452,215	7,935,627	25,025,782
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$ (1,845,492) (excluding taxes of \$ 361,486 transferred to the IMR)	(9,925,271)	(2,980,092)	(3,111,637)
35. Net income (Line 33 plus Line 34)	31,526,944	4,955,535	21,914,145
CAPITAL AND SURPLUS ACCOUNT			
36. Capital and surplus, December 31, prior year	307,911,879	274,432,629	274,432,629
37. Net income (Line 35)	31,526,944	4,955,535	21,914,145
38. Change in net unrealized capital gains (losses) less capital gains tax of \$			
39. Change in net unrealized foreign exchange capital gain (loss)			
40. Change in net deferred income tax	4,676,646	8,202,528	29,529,304
41. Change in nonadmitted assets	(6,605,396)	(6,842,868)	(27,106,531)
42. Change in liability for reinsurance in unauthorized and certified companies	334,923	9,004	(306,308)
43. Change in reserve on account of change in valuation basis, (increase) or decrease	0	0	(100,000,000)
44. Change in asset valuation reserve	3,947,399	(3,969,096)	(3,941,668)
45. Change in treasury stock			
46. Surplus (contributed to) withdrawn from Separate Accounts during period			
47. Other changes in surplus in Separate Accounts Statement			
48. Change in surplus notes			
49. Cumulative effect of changes in accounting principles	0	0	13,401,155
50. Capital changes:			
50.1 Paid in			
50.2 Transferred from surplus (Stock Dividend)			
50.3 Transferred to surplus			
51. Surplus adjustment:			
51.1 Paid in	0	0	100,000,000
51.2 Transferred to capital (Stock Dividend)			
51.3 Transferred from capital			
51.4 Change in surplus as a result of reinsurance	(3,528)	(8,136)	(10,847)
52. Dividends to stockholders			
53. Aggregate write-ins for gains and losses in surplus			
54. Net change in capital and surplus for the year (Lines 37 through 53)	33,876,988	2,346,968	33,479,250
55. Capital and surplus, as of statement date (Lines 36 + 54)	341,788,866	276,779,597	307,911,879
DETAILS OF WRITE-INS			
08.301. Fees related to Family Medical Leave Act administration	8,660,627	5,926,282	8,493,634
08.302. Other income	128,276	210,992	2,887,372
08.303.			
08.398. Summary of remaining write-ins for Line 8.3 from overflow page			
08.399. Totals (Lines 08.301 through 08.303 plus 08.398) (Line 8.3 above)	8,788,903	6,137,274	11,381,006
2701. Fines and penalties paid to regulatory authorities	713	45,218	51,177
2702.			
2703.			
2798. Summary of remaining write-ins for Line 27 from overflow page			
2799. Totals (Lines 2701 through 2703 plus 2798)(Line 27 above)	713	45,218	51,177
5301.			
5302.			
5303.			
5398. Summary of remaining write-ins for Line 53 from overflow page			
5399. Totals (Lines 5301 through 5303 plus 5398)(Line 53 above)			

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

CASH FLOW

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
Cash from Operations			
1. Premiums collected net of reinsurance	368,329,927	354,302,584	464,898,621
2. Net investment income	133,873,118	125,533,136	172,015,501
3. Miscellaneous income	11,234,969	8,837,542	15,377,568
4. Total (Lines 1 to 3)	513,438,015	488,673,262	652,291,690
5. Benefit and loss related payments	304,629,294	286,029,586	372,881,226
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts	(258)	(29,022)	(31,335)
7. Commissions, expenses paid and aggregate write-ins for deductions	97,915,380	91,381,995	116,852,428
8. Dividends paid to policyholders			
9. Federal and foreign income taxes paid (recovered) net of \$0 tax on capital gains (losses)	0	(37,946,679)	(34,155,441)
10. Total (Lines 5 through 9)	402,544,416	339,435,879	455,546,878
11. Net cash from operations (Line 4 minus Line 10)	110,893,599	149,237,383	196,744,812
Cash from Investments			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds	148,660,980	175,217,068	238,936,168
12.2 Stocks			
12.3 Mortgage loans	7,176,906	42,430,039	44,069,697
12.4 Real estate			
12.5 Other invested assets			
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments	156,553	280,132	447,790
12.7 Miscellaneous proceeds	27,500,561	18,567,750	0
12.8 Total investment proceeds (Lines 12.1 to 12.7)	183,495,000	236,494,989	283,453,655
13. Cost of investments acquired (long-term only):			
13.1 Bonds	218,768,444	300,043,020	447,850,030
13.2 Stocks	4,000,000	0	0
13.3 Mortgage loans	66,800,000	57,100,000	62,997,376
13.4 Real estate			
13.5 Other invested assets	0	9,927,800	9,927,800
13.6 Miscellaneous applications	10,854,987	5,401,256	90,231
13.7 Total investments acquired (Lines 13.1 to 13.6)	300,423,431	372,472,076	520,865,437
14. Net increase (or decrease) in contract loans and premium notes	127,668	8,485	81,184
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14)	(117,056,099)	(135,985,572)	(237,492,965)
Cash from Financing and Miscellaneous Sources			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes			
16.2 Capital and paid in surplus, less treasury stock	0	0	100,000,000
16.3 Borrowed funds			
16.4 Net deposits on deposit-type contracts and other insurance liabilities	(828,044)	230,544	(1,570,430)
16.5 Dividends to stockholders			
16.6 Other cash provided (applied)	10,997,252	2,316,387	3,461,529
17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6)	10,169,208	2,546,931	101,891,099
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS			
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17)	4,006,709	15,798,742	61,142,946
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year	52,935,053	(8,207,893)	(8,207,893)
19.2 End of period (Line 18 plus Line 19.1)	56,941,762	7,590,849	52,935,053

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

20.0001. Schedule B mortgage loans exchanged	0	0	2,102,624
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EXHIBIT 1

DIRECT PREMIUMS AND DEPOSIT-TYPE CONTRACTS

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
1. Industrial life			
2. Ordinary life insurance	8,036,859	9,063,534	11,550,015
3. Ordinary individual annuities			
4. Credit life (group and individual)			
5. Group life insurance	87,654,667	86,302,165	115,524,390
6. Group annuities			
7. A & H - group	247,605,930	227,243,000	303,958,035
8. A & H - credit (group and individual)			
9. A & H - other	76,008,113	75,741,478	101,052,173
10. Aggregate of all other lines of business			
11. Subtotal (Lines 1 through 10)	419,305,569	398,350,177	532,084,613
12. Fraternal (Fraternal Benefit Societies Only)			
13. Subtotal (Lines 11 through 12)	419,305,569	398,350,177	532,084,613
14. Deposit-type contracts	0	350	320
15. Total (Lines 13 and 14)	419,305,569	398,350,527	532,084,933
DETAILS OF WRITE-INS			
1001.			
1002.			
1003.			
1098. Summary of remaining write-ins for Line 10 from overflow page			
1099. Totals (Lines 1001 through 1003 plus 1098)(Line 10 above)			

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies and Going Concern

A. Accounting Practices

The financial statements of First Unum Life Insurance Company (the Company) have been completed in accordance with Statutory Accounting Principles (SAP) prescribed in the National Association of Insurance Commissioners' (NAIC) *Accounting Practices and Procedures* manual. The New York State Department of Financial Services (the Department) has adopted no accounting practices that differ materially from SAP.

	<u>SSAP #</u>	<u>F/S Page</u>	<u>F/S Line #</u>	<u>9/30/2020</u>	<u>12/31/2019</u>
<u>NET INCOME</u>					
(1) The Company's state basis (Page 4, Line 35, Columns 1 & 3)	XXX	XXX	XXX	\$ 31,526,944	\$ 21,914,145
(2) State Prescribed Practices that are an increase/ (decrease) from NAIC SAP				—	—
(3) State Permitted Practices that are an increase/ (decrease) from NAIC SAP				—	—
(4) NAIC SAP (1-2-3=4)	XXX	XXX	XXX	<u>\$ 31,526,944</u>	<u>\$ 21,914,145</u>
<u>SURPLUS</u>					
(5) The Company's state basis (Page 3, Line 38, Columns 1 & 2)	XXX	XXX	XXX	\$ 341,788,866	\$ 307,911,879
(6) State Prescribed Practices that are an increase/ (decrease) from NAIC SAP				—	—
(7) State Permitted Practices that are an increase/ (decrease) from NAIC SAP				—	—
(8) NAIC SAP (5-6-7=8)	XXX	XXX	XXX	<u>\$ 341,788,866</u>	<u>\$ 307,911,879</u>

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

The preparation of financial statements requires management to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Such estimates and assumptions could change in the future as more information becomes known, particularly when considering the risks and uncertainties associated with the coronavirus disease 2019 (COVID-19), which could impact the amounts reported and disclosed herein.

C. Accounting Policy

- (1) No significant change
- (2) Long-term bonds classified as issuer obligations are generally carried at amortized cost unless they have a NAIC designation of 6, in which case they are started at the lower of amortized cost or fair value. Issuer obligations are amortized using the interest method.
- (3) Not applicable
- (4) Not applicable
- (5) Not applicable
- (6) Loan-backed and structured securities are stated at either amortized cost or the lower of amortized cost or fair value. Amortization of mortgage-backed and loan-backed securities considers the estimated timing and amount of prepayments of the underlying loans at the date of purchase. Actual prepayment experience is periodically reviewed with significant changes in estimated cash flows from the original purchase assumptions accounted for using the retrospective method.
- (7) Not applicable
- (8) Not applicable
- (9) Derivatives hedging items carried at cost are generally carried at amortized cost. Derivatives hedging items carried at fair value are carried at fair value. Derivatives hedging foreign currency exposure on long-term bonds denominated in a foreign currency are generally carried at cost plus the cumulative unrealized foreign currency gain or loss. Derivatives that do not qualify for hedge accounting or cease to be effective hedges are carried at fair value.

NOTES TO FINANCIAL STATEMENTS

(10) No significant change

(11) No significant change

(12) Not applicable

(13) Not applicable

D. Going Concern

After evaluating the Company's ability to continue as a going concern, management was not aware of any conditions or events which raised substantial doubts concerning the Company's ability to continue as a going concern as of the date these financial statements were issued.

2. Accounting Changes and Corrections of Errors

Not applicable

3. Business Combinations and Goodwill

Not applicable

4. Discontinued Operations

Not applicable

5. Investments

A. No significant change

B. Not applicable

C. Not applicable

D. Loan-Backed Securities

(1) Prepayment assumptions for loan-backed/mortgage-backed securities and structured securities were obtained from broker dealer survey values and internal estimates.

(2) Not applicable

(3) Not applicable

(4) As of September 30, 2020, the Company had no impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment had 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).

(5) In determining when a decline in fair value below amortized cost of a security is other than temporary, the Company evaluates the following factors:

- Whether the Company expects to recover the entire amortized cost basis of the security.
- Whether the Company intends to sell the security or will be required to sell the security before the recovery of its amortized cost basis.
- Whether the security is current as to principal and interest payments.
- The significance of the decline in value.
- The time period during which there has been a significant decline in value.
- Current and future business prospects and trends of earnings.
- The valuation of the security's underlying collateral.
- Relevant industry conditions and trends relative to their historical cycles.
- Market conditions.
- Rating agency and governmental actions.
- Bid and offering prices and the level of trading activity.
- Adverse changes in estimated cash flows for securitized investments.
- Changes in fair value subsequent to the balance sheet date.
- Any other key measures for the related security.

The Company evaluates available information, including the factors noted above, both positive and negative, in reaching its conclusions. In particular, the Company also considers the strength of the issuer's balance sheet, its debt obligations and near term funding requirements, cash flow and liquidity, the profitability of its core businesses, the availability of marketable assets which could be sold to increase liquidity, its industry fundamentals and regulatory environment, and its access to capital markets. Although available and applicable factors are considered in the analysis, the expectation of recovering the

NOTES TO FINANCIAL STATEMENTS

entire amortized cost basis of the security, whether the Company intends to sell the security, whether it is more likely than not the Company will be required to sell the security before recovery of its amortized cost, and whether the security is current on principal and interest payments are the most critical factors in determining whether impairments are other than temporary. The significance of the decline in value and the length of time during which there has been a significant decline are also important factors, but the Company does not record an impairment loss based solely on these two factors, since often other factors will impact the evaluation of a security.

While determining other-than-temporary impairments is a judgmental area, the Company utilizes a formal, well-defined, and disciplined process to monitor and evaluate its investments, supported by issuer specific research and documentation as of the end of each period. The process results in a thorough evaluation of problem investments and the recording of realized losses on a timely basis for investments determined to have an other-than-temporary impairment.

E. Dollar Repurchase Agreements and/or Securities Lending Agreements

(1) No significant change

(2) No significant change

(3) a. No significant change

b. As of September 30, 2020 and December 31, 2019, the Company did not hold any cash collateral from its securities lending program. The Company has not sold or repledged any securities collateral received from securities lending transactions.

c. No significant change

(4) Not applicable

(5) No significant change

(6) No significant change

(7) Not applicable

F. Not applicable

G. Not applicable

H. Not applicable

I. Not applicable

J. Not applicable

K. Not applicable

L. No significant change

M. Not applicable

N. Not applicable

O. No significant change

P. Not applicable

Q. No significant change

6. Joint Ventures, Partnerships and Limited Liability Companies

Not applicable

7. Investment Income

No significant change

NOTES TO FINANCIAL STATEMENTS

8. Derivative Instruments

A. Derivatives under SSAP No.86 - Derivatives

- (1) The basic types of risks associated with derivatives are market risk (that the value of the derivative will be adversely impacted by changes in the market, primarily the change in interest rates) and credit risk (that the counterparty will not perform according to the terms of the contract). The market risk of hedging derivatives should generally offset the market risk associated with the hedged asset or liability. The Company is exposed to credit-related losses in the event of non-performance by counterparties to the financial instruments, but it does not expect any counterparties to fail to meet their obligations given their high credit ratings. The counterparty credit exposure of derivatives is limited to the value of those contracts in a net gain position. The Company mitigates credit risk by entering into master agreements with its counterparties whereby contracts in a gain position can be offset against contracts in a loss position. Additionally, the Company typically enters into bilateral, cross-collateralization agreements with its counterparties. These agreements require the counterparty in a loss position to submit acceptable collateral with the other counterparty in the event the net loss position meets or exceeds a certain amount. See Schedule DB Part D for details of the Company's pledged collateral and counterparty exposure.
- (2) The Company uses certain derivative financial instruments to hedge interest rate, foreign currency, and credit risk, and to improve the matching of its assets and liabilities. The financial instruments currently used for such purposes are foreign currency interest rate swaps.

Foreign currency interest rate swaps are used to hedge the currency risk of certain foreign currency denominated long-term bonds owned and are designated as either cash flow or fair value hedges. Under these currency swaps, the Company agrees to pay, at specified intervals, fixed rate foreign currency denominated interest payments to the counterparty in exchange for fixed rate U.S. dollar (functional currency) denominated interest payments. These interest payments are calculated by reference to agreed upon notional principal amounts. The net amount received is reported as a component of investment income. At maturity date, the Company will pay the foreign currency denominated notional amount to the counterparty in exchange for the U.S. dollar denominated notional amount. By entering into this currency swap, the Company has effectively converted a foreign currency denominated asset into a U.S. dollar denominated asset. Upon termination, gains or losses will be recognized immediately in the summary of operations, in a manner consistent with the hedged item.

See Schedule DB for further details of the Company's derivatives activity.

- (3) For derivatives that qualify as effective hedges, the gain or loss upon termination is used to adjust the basis of the hedged item and is recognized in income in a manner consistent with the hedged item. Derivatives that do not qualify for hedge accounting or are not effective hedges are marked-to-market, and changes in fair value are reported in surplus as unrealized gains or losses. The gain or loss upon termination of hedges that do not qualify for hedge accounting or that are ineffective hedges is reported as a capital gain or loss in the summary of operations. See Note 1.C. (9) for additional discussion of derivative accounting policies.
- (4) Not applicable
- (5) Not applicable
- (6) Not applicable
- (8) Not applicable

B. Not applicable

9. Income Taxes

No significant change

10. Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties

No significant change

11. Debt

- A. Not applicable
- B. Not applicable

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

The Company purchases services from its affiliates in accordance with an intercompany cost sharing arrangement. There is no material obligation on the part of the Company beyond the amounts paid as part of the cost of services purchased.

NOTES TO FINANCIAL STATEMENTS

13. Capital and Surplus, Shareholders' Dividend Restrictions and Quasi-Reorganizations

- (1) No significant change
- (2) No significant change
- (3) No significant change
- (4) The Company did not pay any common stock dividends during the first nine months of 2020.
- (5) No significant change
- (6) Not applicable
- (7) Not applicable
- (8) Not applicable
- (9) Not applicable
- (10) No significant change
- (11) Not applicable
- (12) Not applicable
- (13) Not applicable

14. Liabilities, Contingencies and Assessments

- A. Not applicable
- B. No significant change
- C. Not applicable
- D. Not applicable
- E. Not applicable
- F. Unum Group and its insurance subsidiaries, including the Company (collectively, the Group), are defendants in a number of litigation matters that have arisen in the normal course of business, including the matters discussed below. Further, state insurance regulatory authorities and other federal and state authorities regularly make inquiries and conduct investigations concerning the Group's compliance with applicable insurance and other laws and regulations. Given the complexity and scope of the Group's litigation and regulatory matters, it is not possible to predict the ultimate outcome of all pending investigations or legal proceedings or provide reasonable estimates of potential losses, except if noted in connection with specific matters.

In some of these matters, no specified amount is sought. In others, very large or indeterminate amounts, including punitive and treble damages, are asserted. There is a wide variation of pleading practice permitted in the United States courts with respect to requests for monetary damages, including some courts in which no specified amount is required and others which allow the plaintiff to state only that the amount sought is sufficient to invoke the jurisdiction of that court. Further, some jurisdictions permit plaintiffs to allege damages well in excess of reasonably possible verdicts. Based on extensive experience and that of others in the industry with respect to litigating or resolving claims through settlement over an extended period of time, the Group believes that the monetary damages asserted in a lawsuit or claim bear little relation to the merits of the case, or the likely disposition value. Therefore, the specific monetary relief sought is not stated.

Unless indicated otherwise in the descriptions below, reserves have not been established for litigation and contingencies. An estimated loss is accrued when it is both probable that a liability has been incurred and the amount of the loss can be reasonably estimated.

Claims Handling Matters

The Company, in the ordinary course of its business, is engaged in claim litigation where disputes arise as a result of a denial or termination of benefits. Most typically these lawsuits are filed on behalf of a single claimant or policyholder, and in some of these individual actions punitive damages are sought, such as claims alleging bad faith in the handling of insurance claims. For its general claim litigation, the Company maintains reserves based on experience to satisfy judgments and settlements in the normal course. Management expects that the ultimate liability, if any, with respect to general claim litigation, after consideration of the reserves maintained, will not be material to the financial condition of the Company. Nevertheless, given the inherent unpredictability of litigation, it is possible that an adverse outcome in certain claim litigation involving punitive damages could, from time to time, have a material adverse effect on the Company's results of operations in a period, depending on the results of

NOTES TO FINANCIAL STATEMENTS

operations of the Company for the particular period. The Company is unable to estimate the range of reasonably possible punitive losses.

From time to time class action allegations are pursued, where the claimant or policyholder purports to represent a larger number of individuals who are similarly situated. Since each insurance claim is evaluated based on its own merits, there is rarely a single act or series of actions, which can properly be addressed by a class action. Nevertheless, these cases are monitored closely, and the Company defends itself appropriately where these allegations are made.

Miscellaneous Matters

Similar to other insurers, the Group was the subject of an examination by a third party acting on behalf of a number of state treasurers concerning its compliance with the unclaimed property laws of the participating states. The Group cooperated fully with this examination and, in the fourth quarter of 2017, started the process to reach a Global Resolution Agreement with the third party regarding settlement of the examination, which was finalized in January 2018. Under the terms of the Agreement, the third party acting on behalf of the signatory states compared insured data to the Social Security Administration's Death Master File to identify deceased insureds and contract holders where a valid claim has not been made. During the fourth quarter of 2017, the Company established reserves which reflect its estimate of the liability expected to be paid as it executes on the terms of the settlement. The Group is also cooperating with a Delaware Market Conduct examination involving the same issue which is currently inactive. The legal and regulatory environment around unclaimed death benefits continues to evolve. It is possible that the current settlement and/or similar investigations by other state jurisdictions may result in payments to beneficiaries, the payment of abandoned funds under state law, and/or administrative penalties, the total of which may be in excess of the reserves established.

Unum Group's U.S. insurance subsidiaries are examined periodically by their states of domicile and by other states in which they are licensed to conduct business. The domestic examinations have traditionally emphasized financial matters from the perspective of protection of policyholders, but they can and have covered other subjects that an examining state may be interested in reviewing, such as market conduct issues, reserve adequacy, sales practices, advertising materials, licensing and appointing of agents and brokers, underwriting, data security and identification and handling of unclaimed property. The domestic regulators of Unum Group's U.S. insurance subsidiaries, including the Company, have conducted, and recently concluded, coordinated routine risk based financial examinations as of December 31, 2018. No material findings were identified related to the Company.

15. Leases

No significant change

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

(1) The below summarizes the notional amounts of the Company's financial instruments with off-balance sheet risk:

	Assets		Liabilities	
	September 30, 2020	December 31, 2019	September 30, 2020	December 31, 2019
a. Swaps	\$ —	\$ —	\$ 20,230,000	\$ —
b. Futures	—	—	—	—
c. Options	—	—	—	—
d. Total	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 20,230,000</u>	<u>\$ —</u>

See Schedule DB for additional detail.

(2) See Note 8 for discussion of the terms of these instruments.

(3) The Company is exposed to credit-related losses in the event of nonperformance by counterparties to financial instruments, but it does not expect any of its current counterparties to fail to meet their obligations given their high credit ratings. The counterparty credit exposure of derivatives is limited to the fair value of those contracts in a net gain position. The Company mitigates credit risk by entering into master agreements with its counterparties whereby contracts in a gain position can be offset against contracts in a loss position. See Schedule DB Part D for detail of the Company's counterparty exposures.

(4) Credit risk is managed by only entering into transactions with investment-grade counterparties and obtaining collateral where appropriate and customary. The Company typically enters into bilateral, cross-collateralization agreements with its counterparties. These agreements require the counterparty in a loss position to submit acceptable collateral with the other counterparty in the event the net loss position meets or exceeds an agreed upon amount.

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17. Sale, Transfer and Servicing of Financial Assets, and Extinguishments of Liabilities

- A. Not applicable
- B. Transfer and Servicing of Financial Assets
- (1) No significant change
 - (2) Not applicable
 - (3) Not applicable
 - (4) Not applicable
 - (5) No significant change
 - (6) Not applicable
 - (7) Not applicable
- C. Not applicable

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

No significant change

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

No significant change

20. Fair Value Measurements

The fair values of the Company's financial instruments are categorized into a three-level classification. The lowest level input that is significant to the fair value measurement of a financial instrument is used to categorize the instrument and reflects the judgment of management. The valuation criterion for each level is summarized as follows:

- Level 1 - Inputs are unadjusted and represent quoted prices in active markets for identical assets or liabilities at the measurement date.
- Level 2 - Inputs (other than quoted prices included in Level 1) are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and for the duration of the instrument's anticipated life. Level 2 inputs include, for example, indicative prices obtained from brokers or pricing services validated to other observable market data and quoted prices for similar assets or liabilities.
- Level 3 - Inputs reflect the Company's best estimate of what market participants would use in pricing the asset or liability at the measurement date. Financial assets and liabilities categorized as Level 3 are generally based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. The inputs reflect the Company's estimates about the assumptions that market participants would use in pricing the instrument in a current period transaction.

See section C for further discussion of the Company's valuation methods and techniques.

- A. (1) Fair value measurements at September 30, 2020 are as follows:

	(Level 1)	(Level 2)	(Level 3)	Total
a. Assets at fair value				
Separate account assets	\$ 915,213	\$ —	\$ —	\$ 915,213

There were no transfers between levels during the nine months ended September 30, 2020.

- (2) Not applicable
- (3) For fair value measurements of financial instruments that are transferred between levels, the Company reflects the transfers using the fair value at the beginning of the reporting period.
- (4) Not applicable
- (5) Not applicable

NOTES TO FINANCIAL STATEMENTS

B. Not applicable

C. Presented as follows are the fair values, admitted values and categorization by input level of financial instruments held at the reporting date. The admitted values of financial instruments such as cash and cash equivalents, accounts and premiums receivable, accrued investment income, payable for securities lending, and short-term payables approximate fair value due to the short-term nature of the instruments. As such, these financial instruments are not included in the following charts.

September 30, 2020

Type of Financial Instrument	Aggregate Fair Value	Admitted Values	Level 1	Level 2	Level 3	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Admitted Assets							
Bonds	\$ 4,444,911,973	\$ 3,654,437,177	\$ 920,977,256	\$ 3,416,706,542	\$ 107,228,175	\$ —	\$ —
Preferred Stocks	3,960,000	4,000,000	—	3,960,000	—	—	—
Mortgage Loans	350,464,263	322,628,951	—	350,464,263	—	—	—
Contract Loans	6,083,389	3,796,667	—	—	6,083,389	—	—
Other Invested Assets	50,338,828	40,646,220	17,720,250	32,618,578	—	—	—
Separate Accounts	915,213	915,213	915,213	—	—	—	—
Derivatives	\$ (109,559)	\$ 304,300	\$ —	\$ (109,559)	\$ —	\$ —	\$ —

December 31, 2019

Type of Financial Instruments	Aggregate Fair Value	Admitted Values	Level 1	Level 2	Level 3	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Admitted Assets							
Bonds	\$ 4,165,214,851	\$ 3,586,126,749	\$ 430,312,211	\$ 3,663,541,571	\$ 71,361,069	\$ —	\$ —
Mortgage Loans	283,053,035	263,005,857	—	283,053,035	—	—	—
Contract Loans	5,298,405	3,668,999	—	—	5,298,405	—	—
Other Invested Assets	48,100,179	40,657,452	—	48,100,179	—	—	—
Separate Accounts	870,351	870,351	870,351	—	—	—	—

The following methods and assumptions were used in estimating the fair values of the Company's financial instruments.

Bonds and Preferred Stocks: Fair values are based on quoted market prices, where available. For bonds and preferred stocks not actively traded, fair values are estimated using values obtained from independent pricing services. For private placements, the Company either obtains prices from independent third-party brokers to establish valuations for certain of these bonds or uses fair values that are estimated using analyses of similar bonds adjusted for comparability.

Mortgage Loans: Fair values are estimated using discounted cash flow analyses and interest rates currently being offered for similar loans to borrowers with similar credit ratings and maturities. Loans with similar characteristics are aggregated for purposes of the calculations.

Contract Loans: Fair values are estimated using discounted cash flow analyses and interest rates currently being offered to policyholders with similar policies.

Derivatives: Fair values for derivatives are based on market quotes and represent the net amount of cash the Company would have paid or received if the contracts had been settled or closed as of the last day of the period. The Company analyzes credit default swap spreads relative to the average credit spread embedded within the London Interbank Offered Rate (LIBOR) setting syndicate in determining the effect of credit risk on its derivatives' fair values. If net counterparty credit risk for a derivative asset is determined to be material and is not adequately reflected in the LIBOR-based fair value obtained from the Company's pricing sources, it adjusts the valuations obtained from its pricing sources. For purposes of valuing net counterparty risk, the Company measures the fair value of a group of financial assets and financial liabilities on the basis of the price that would be received to sell a net long position or transfer a net short position for a particular risk exposure in an orderly transaction between market participants at the measurement date under current market conditions.

Other Invested Assets: Fair values for surplus notes are based on prices obtained from independent pricing services or quoted market prices.

Separate Accounts: The Company's separate account investments consist of publicly traded mutual funds with fair values published by the respective investment companies.

Fair values for the Company's insurance contracts other than investment contracts are not required to be disclosed. However, the fair values of liabilities under all insurance contracts are taken into consideration in the Company's overall management of

NOTES TO FINANCIAL STATEMENTS

interest rate risk, which minimizes exposure to changing interest rates through the matching of investment maturities with amounts due under insurance contracts.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and, therefore, represents an exit price, not an entry price. The exit price objective applies regardless of a reporting entity's intent and/or ability to sell the asset or transfer the liability at the measurement date.

The degree of judgment utilized in measuring the fair value of financial instruments generally correlates to the level of pricing observability. Financial instruments with readily available active quoted prices or for which fair value can be measured from actively quoted prices in active markets generally have more pricing observability and less judgment utilized in measuring fair value. An active market for a financial instrument is a market in which transactions for an asset or a similar asset occur with sufficient frequency and volume to provide pricing information on an ongoing basis. A quoted price in an active market provides the most reliable evidence of fair value and should be used to measure fair value whenever available. Conversely, financial instruments rarely traded or not quoted have less observability and are measured at fair value using valuation techniques that require more judgment. Pricing observability is generally impacted by a number of factors, including the type of financial instrument, whether the financial instrument is new to the market and not yet established, the characteristics specific to the transaction, and overall market conditions.

Valuation techniques used for assets and liabilities accounted for at fair value are generally categorized into three types. The market approach uses prices and other relevant information from market transactions involving identical or comparable assets or liabilities. The income approach converts future amounts, such as cash flows or earnings, to a single present amount, or a discounted amount. The cost approach is based upon the amount that currently would be required to replace the service capacity of an asset, or the current replacement cost.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available that can be obtained without undue cost and effort. In some cases, a single valuation technique will be appropriate (for example, when valuing an asset or liability using quoted prices in an active market for identical assets or liabilities). In other cases, multiple valuation techniques will be appropriate. If the Company uses multiple valuation techniques to measure fair value, it evaluates and weighs the results, as appropriate, considering the reasonableness of the range indicated by those results. A fair value measurement is the point within that range that is most representative of fair value in the circumstances.

The selection of the valuation method(s) to apply considers the definition of an exit price and depends on the nature of the asset or liability being valued. The Company generally uses valuation techniques consistent with the market approach, and to a lesser extent, the income approach. The Company believes the market approach valuation technique provides more observable data than the income approach, considering the type of investments the Company holds. The Company's fair value measurements could differ significantly based on the valuation technique and available inputs. When using a pricing service, the Company obtains the vendor's pricing documentation to ensure the Company understands their methodologies. The Company periodically reviews and approves the selection of its pricing vendors to ensure the Company is in agreement with their current methodologies. When markets are less active, brokers may rely more on models with inputs based on the information available only to the broker. The Company's internal investment management professionals, which include portfolio managers and analysts, monitor securities priced by brokers and evaluate their prices for reasonableness based on benchmarking to available primary and secondary market information. In weighing a broker quote as an input to fair value, the Company places less reliance on quotes that do not reflect the result of market transactions. The Company also considers the nature of the quote, particularly whether it is a bid or market quote. If prices in an inactive market do not reflect current prices for the same or similar assets, adjustments may be necessary to arrive at fair value. When relevant market data is unavailable, which may be the case during periods of market uncertainty, the income approach can, in suitable circumstances, provide a more appropriate fair value. During 2020, the Company has applied valuation techniques on a consistent basis to similar assets and liabilities and consistent with those techniques used at year end 2019.

The Company uses observable and unobservable inputs in measuring the fair value of its financial instruments. Inputs that may be used include the following:

- Broker market maker prices and price levels
- Trade Reporting and Compliance Engine (TRACE) pricing
- Prices obtained from external pricing services
- Benchmark yields (Treasury and interest rate swap curves)
- Transactional data for new issuance and secondary trades
- Security cash flows and structures
- Recent issuance/supply
- Sector and issuer level spreads
- Security credit ratings/maturity/capital structure/optionality
- Corporate actions
- Underlying collateral
- Prepayment speeds/loan performance/delinquencies/weighted average life/seasoning
- Public covenants
- Comparative bond analysis
- Relevant reports issued by analysts and rating agencies
- Audited financial statements

The management of the Company's investment portfolio includes establishing pricing policy and reviewing the reasonableness of sources and inputs used in developing pricing. The Company reviews all prices that vary between multiple pricing vendors by a

NOTES TO FINANCIAL STATEMENTS

threshold that is outside of a normal market range for the asset type. In the event the Company receives a vendor's market price that does not appear reasonable based on its market analysis, the Company may challenge the price and request further information about the assumptions and methodologies used by the vendor to price the security. The Company may change the vendor price based on a better data source such as an actual trade. The Company also reviews all prices that did not change from the prior month to ensure that these prices are within the Company's expectations. The overall valuation process for determining fair values may include adjustments to valuations obtained from the Company's pricing sources when they do not represent a valid exit price. These adjustments may be made when, in the Company's judgment and considering its knowledge of the financial conditions and industry in which the issuer operates, certain features of the financial instrument require that an adjustment be made to the value originally obtained from the Company's pricing sources. These features may include the complexity of the financial instrument, the market in which the financial instrument is traded, counterparty credit risk, credit structure, concentration, or liquidity. Additionally, an adjustment to the price derived from a model typically reflects the Company's judgment of the inputs that other participants in the market for the financial instrument being measured at fair value would consider in pricing that same financial instrument. In the event an asset is sold, the Company tests the validity of the fair value determined by its valuation techniques by comparing the selling price to the fair value determined for the asset in the immediately preceding month end reporting period closest to the transaction date.

The parameters and inputs used to validate a price on a security may be adjusted for assumptions about risk and current market conditions on a quarter to quarter basis, as certain features may be more significant drivers of valuation at the time of pricing. Changes to inputs in valuations are not changes to valuation methodologies; rather, the inputs are modified to reflect direct or indirect impacts on asset classes from changes in market conditions.

Certain of the Company's investments do not have readily determinable market prices and/or observable inputs or may at times be affected by the lack of market liquidity. For these securities, the Company uses internally prepared valuations, including valuations based on estimates of future profitability, to estimate the fair value. Additionally, the Company may obtain prices from independent third-party brokers to aid in establishing valuations for certain of these securities. Key assumptions used to determine fair value for these securities include risk free interest rates, risk premiums, performance of underlying collateral (if any), and other factors involving significant assumptions which may or may not reflect those of an active market.

The Company considers transactions in inactive or disorderly markets to be less representative of fair value. The Company uses all available observable inputs when measuring fair value, but when significant other unobservable inputs and adjustments are necessary, it classifies these assets or liabilities as Level 3.

D. Not applicable

E. Not applicable

21. Other Items

No significant change

22. Events Subsequent

No significant change

23. Reinsurance

No significant change

24. Retrospectively Rated Contracts & Contracts Subject to Redetermination

A. No significant change

B. No significant change

C. No significant change

D. Not applicable

E. Not applicable

25. Change in Incurred Losses and Loss Adjustment Expenses

A. As of December 31, 2019, reserves for unpaid claim and claim adjustment expenses attributable to claims incurred on or before that date were \$1,229,414,116. For the nine months ended September 30, 2020, \$200,427,407 had been paid for incurred claims and claim adjustment expenses attributable to claims incurred in prior years. As of September 30, 2020, reserves remaining for prior years were \$984,756,363 as a result of re-estimation of unpaid claims and claim adjustment expenses, principally on accident and health policies. Therefore, there has been a favorable prior year development of \$44,230,346 for the period December 31, 2019 to September 30, 2020, excluding net investment income of \$40,945,249 earned on invested assets supporting these reserves during the same period. The majority of the reserve balance is related to disability claims with long-tail payouts on which interest earned on assets backing the liabilities is an integral part of reserving, and this should be considered in understanding the development of prior year claims. In addition, the Company experienced \$239,138 of unfavorable premium adjustments on directly written experience-rated policies during the nine months ended September 30, 2020.

NOTES TO FINANCIAL STATEMENTS

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

26. Intercompany Pooling Arrangements

Not applicable

27. Structured Settlements

Not applicable

28. Health Care Receivables

Not applicable

29. Participating Policies

Not applicable

30. Premium Deficiency Reserves

No significant change

31. Reserves for Life Contracts and Annuity Contracts

No significant change

32. Analysis of Annuity Actuarial Reserves and Deposit-Type Contract Liabilities by Withdrawal Characteristics

No significant change

33. Analysis of Life Actuarial Reserves by Withdrawal Characteristics

No significant change

34. Premium & Annuity Considerations Deferred and Uncollected

No significant change

35. Separate Accounts

No significant change

36. Loss/Claim Adjustment Expenses

No significant change

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 [X] No []
- 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. 0000005513
- 4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes [] No [X]
If yes, complete and file the merger history data file with the NAIC.
- 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 Name of Entity	2 NAIC Company Code	3 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. 12/31/2018
- 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. 12/31/2018
- 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). 07/17/2020
- 6.4 By what department or departments?
New York
- 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 [] No [] N/A [X]
- 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 [] No [X]
- 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 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC

GENERAL INTERROGATORIES

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

FINANCIAL

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

INVESTMENT

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

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY
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
JP Morgan Chase Bank, N.A.	New York, NY

- 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
Provident Investment Management, LLC	A.....
JPMorgan Chase Bank N.A.	U.....

- 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 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed
108527	Provident Investment Management, LLC	815DZIWZKVSZI1NUHU748		DS.....
	JPMorgan Chase Bank N.A.			NO.....

- 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 \$
- 1.12 Residential Mortgages \$
- 1.13 Commercial Mortgages \$ 322,628,951
- 1.14 Total Mortgages in Good Standing \$ 322,628,951
- 1.2 Long-Term Mortgages In Good Standing with Restructured Terms
- 1.21 Total Mortgages in Good Standing with Restructured Terms \$
- 1.3 Long-Term Mortgage Loans Upon which Interest is Overdue more than Three Months
- 1.31 Farm Mortgages \$
- 1.32 Residential Mortgages \$
- 1.33 Commercial Mortgages \$
- 1.34 Total Mortgages with Interest Overdue more than Three Months \$
- 1.4 Long-Term Mortgage Loans in Process of Foreclosure
- 1.41 Farm Mortgages \$
- 1.42 Residential Mortgages \$
- 1.43 Commercial Mortgages \$
- 1.44 Total Mortgages in Process of Foreclosure \$
- 1.5 Total Mortgage Loans (Lines 1.14 + 1.21 + 1.34 + 1.44) (Page 2, Column 3, Lines 3.1 + 3.2) \$ 322,628,951
- 1.6 Long-Term Mortgages Foreclosed, Properties Transferred to Real Estate in Current Quarter
- 1.61 Farm Mortgages \$
- 1.62 Residential Mortgages \$
- 1.63 Commercial Mortgages \$
- 1.64 Total Mortgages Foreclosed and Transferred to Real Estate \$
2. Operating Percentages:
- 2.1 A&H loss percent 104.900 %
- 2.2 A&H cost containment percent 1.300 %
- 2.3 A&H expense percent excluding cost containment expenses 26.100 %
- 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 \$
- 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 \$
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 []
- 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 []
- 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
.....

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

SCHEDULE S - CEDED REINSURANCE

Showing All New Reinsurance Treaties - Current Year to Date

1	2	3	4	5	6	7	8	9	10
NAIC Company Code	ID Number	Effective Date	Name of Reinsurer	Domiciliary Jurisdiction	Type of Reinsurance Ceded	Type of Business Ceded	Type of Reinsurer	Certified Reinsurer Rating (1 through 6)	Effective Date of Certified Reinsurer Rating
			Life & Annuity - Non-Affiliates						
93572	43-1235868	01/01/2020	RGA Reinsurance Company	MO	QA/G	OL / A	Authorized		
23043	04-1543470	01/01/2020	Liberty Mutual Insurance Company	MA	CAT/G	OL / OH	Authorized		
00000	AA-1126033	01/01/2020	Lloyd's Syndicate Number 0033	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1120064	01/01/2020	Lloyd's Syndicate Number 1919 CVS	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1126005	01/01/2020	Lloyd's Syndicate Number 4000	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1126004	01/01/2020	Lloyd's Syndicate Number 4444	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1120080	01/01/2020	Lloyd's Syndicate Number 5151	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1126609	01/01/2020	Lloyd's Syndicate Number 609	GBR	CAT/G	OL / OH	Authorized		
19453	13-5616275	01/01/2020	Transatlantic Reinsurance Company	NY	CAT/G	OL / OH	Authorized		
			Accident & Health - Non-Affiliates						
93572	43-1235868	01/01/2020	RGA Reinsurance Company	MO	QA/G	OL / A	Authorized		
23043	04-1543470	01/01/2020	Liberty Mutual Insurance Company	MA	CAT/G	OL / OH	Authorized		
00000	AA-1126033	01/01/2020	Lloyd's Syndicate Number 0033	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1120064	01/01/2020	Lloyd's Syndicate Number 1919 CVS	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1126005	01/01/2020	Lloyd's Syndicate Number 4000	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1126004	01/01/2020	Lloyd's Syndicate Number 4444	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1120080	01/01/2020	Lloyd's Syndicate Number 5151	GBR	CAT/G	OL / OH	Authorized		
00000	AA-1126609	01/01/2020	Lloyd's Syndicate Number 609	GBR	CAT/G	OL / OH	Authorized		
19453	13-5616275	01/01/2020	Transatlantic Reinsurance Company	NY	CAT/G	OL / OH	Authorized		

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY
SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS

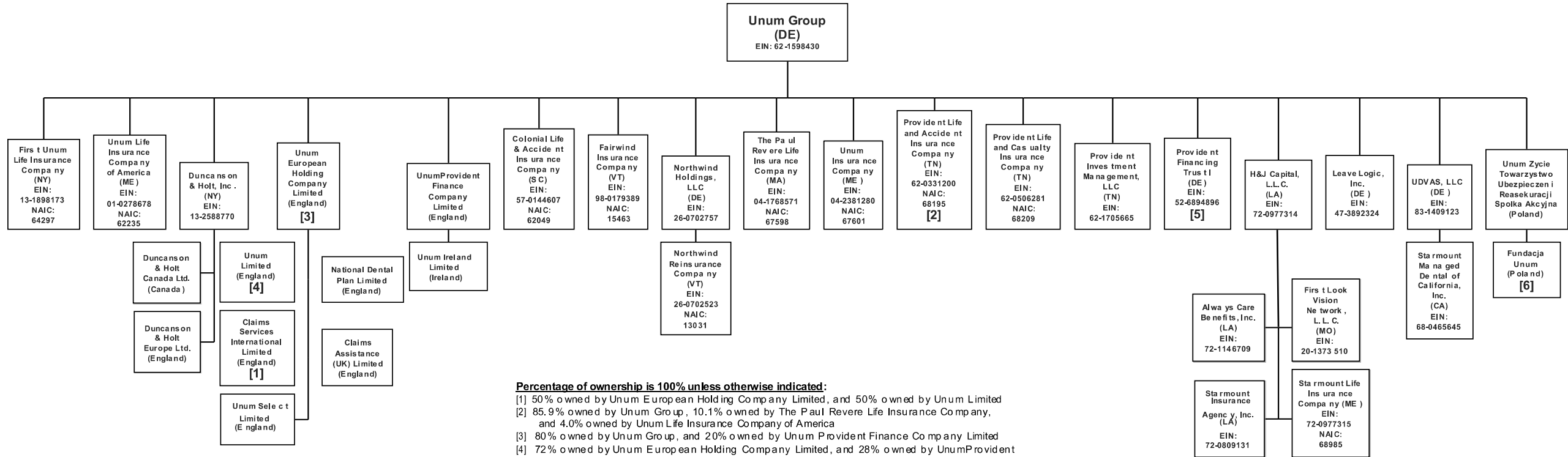
Current Year To Date - Allocated by States and Territories

	1	Direct Business Only					
		Life Contracts		4 Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees	5 Other Considerations	6 Total Columns 2 Through 5	7 Deposit-Type Contracts
States, Etc.	Active Status (a)	2 Life Insurance Premiums	3 Annuity Considerations				
1. Alabama.....AL	N	60,220		114,099		174,319	
2. Alaska.....AK	N	4,847		15,484		20,330	
3. Arizona.....AZ	N	93,033		394,466		487,499	
4. Arkansas.....AR	N	22,541		39,967		62,508	
5. California.....CA	N	1,373,630		3,044,498		4,418,129	
6. Colorado.....CO	N	82,042		326,438		408,480	
7. Connecticut.....CT	N	698,283		1,961,328		2,659,611	
8. Delaware.....DE	N	62,674		510,672		573,346	
9. District of Columbia.....DC	N	23,349		233,240		256,589	
10. Florida.....FL	N	621,168		5,261,335		5,882,503	
11. Georgia.....GA	N	535,274		1,162,408		1,697,682	
12. Hawaii.....HI	N	12,575		66,063		78,638	
13. Idaho.....ID	N	19,078		85,095		104,173	
14. Illinois.....IL	N	609,091		1,208,993		1,818,084	
15. Indiana.....IN	N	271,997		241,500		513,497	
16. Iowa.....IA	N	17,467		79,790		97,257	
17. Kansas.....KS	N	333,230		267,707		600,937	
18. Kentucky.....KY	N	87,243		82,503		169,745	
19. Louisiana.....LA	N	41,511		118,937		160,448	
20. Maine.....ME	N	14,832		112,500		127,332	
21. Maryland.....MD	N	153,107		1,058,246		1,211,353	
22. Massachusetts.....MA	N	378,561		1,300,829		1,679,390	
23. Michigan.....MI	N	76,434		283,811		360,245	
24. Minnesota.....MN	N	153,414		526,781		680,194	
25. Mississippi.....MS	N	40,959		90,179		131,139	
26. Missouri.....MO	N	213,816		290,788		504,605	
27. Montana.....MT	N	4,775		28,133		32,908	
28. Nebraska.....NE	N	12,495		37,207		49,702	
29. Nevada.....NV	N	42,975		186,257		229,232	
30. New Hampshire.....NH	N	81,196		226,540		307,736	
31. New Jersey.....NJ	N	3,042,108		7,335,488		10,377,596	
32. New Mexico.....NM	N	9,456		67,667		77,123	
33. New York.....NY	L	75,730,613		282,657,694		358,388,307	
34. North Carolina.....NC	N	488,544		1,232,345		1,720,889	
35. North Dakota.....ND	N	682		10,150		10,832	
36. Ohio.....OH	N	6,700,298		1,231,659		7,931,957	
37. Oklahoma.....OK	N	10,681		69,228		79,909	
38. Oregon.....OR	N	35,673		162,577		198,250	
39. Pennsylvania.....PA	N	518,213		2,070,782		2,588,995	
40. Rhode Island.....RI	N	28,460		97,334		125,794	
41. South Carolina.....SC	N	69,707		559,170		628,877	
42. South Dakota.....SD	N	2,749		38,339		41,089	
43. Tennessee.....TN	N	308,786		484,989		793,774	
44. Texas.....TX	N	2,125,580		2,713,382		4,838,962	
45. Utah.....UT	N	16,815		106,321		123,136	
46. Vermont.....VT	N	45,586		202,309		247,895	
47. Virginia.....VA	N	177,560		661,475		839,034	
48. Washington.....WA	N	91,499		271,785		363,284	
49. West Virginia.....WV	N	19,154		45,422		64,576	
50. Wisconsin.....WI	N	346,827		946,772		1,293,600	
51. Wyoming.....WY	N	2,288		8,993		11,281	
52. American Samoa.....AS	N						
53. Guam.....GU	N						
54. Puerto Rico.....PR	N	1,784		17,330		19,114	
55. U.S. Virgin Islands.....VI	N			2,058		2,058	
56. Northern Mariana Islands.....MP	N						
57. Canada.....CAN	N	0		11,946		11,946	
58. Aggregate Other Aliens.....OT	XXX	16,152		374,548		390,700	
59. Subtotal.....XXX		95,931,032		320,735,558		416,666,589	
90. Reporting entity contributions for employee benefits plans.....XXX							
91. Dividends or refunds applied to purchase paid-up additions and annuities.....XXX		1,184				1,184	
92. Dividends or refunds applied to shorten endowment or premium paying period.....XXX							
93. Premium or annuity considerations waived under disability or other contract provisions.....XXX		35,617		4,608,666		4,644,284	
94. Aggregate or other amounts not allocable by State.....XXX							
95. Totals (Direct Business).....XXX		95,967,832		325,344,224		421,312,056	
96. Plus Reinsurance Assumed.....XXX		831,023		2,234		833,257	
97. Totals (All Business).....XXX		96,798,855		325,346,458		422,145,313	
98. Less Reinsurance Ceded.....XXX		37,023,704		16,791,682		53,815,386	
99. Totals (All Business) less Reinsurance Ceded.....XXX		59,775,151		308,554,777		368,329,927	
DETAILS OF WRITE-INS							
58001. AUS AUSTRALIA.....XXX		3,265		3,224		6,489	
58002. AUT AUSTRIA.....XXX				2,251		2,251	
58003. BEL BELGIUM.....XXX				7,662		7,662	
58998. Summary of remaining write-ins for Line 58 from overflow page.....XXX		12,887		361,410		374,297	
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above).....XXX		16,152		374,548		390,700	
9401. ....XXX							
9402. ....XXX							
9403. ....XXX							
9498. Summary of remaining write-ins for Line 94 from overflow page.....XXX							
9499. Totals (Lines 9401 through 9403 plus 9498)(Line 94 above).....XXX							

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

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

PART 1 - ORGANIZATIONAL CHART



Percentage of ownership is 100% unless otherwise indicated:

- [1] 50% owned by Unum European Holding Company Limited, and 50% owned by Unum Limited
- [2] 85.9% owned by Unum Group, 10.1% owned by The Paul Revere Life Insurance Company, and 4.0% owned by Unum Life Insurance Company of America
- [3] 80% owned by Unum Group, and 20% owned by Unum Provident Finance Company Limited
- [4] 72% owned by Unum European Holding Company Limited, and 28% owned by UnumProvident Finance Company Limited
- [5] Statutory business trust which issued common and preferred securities representing undivided beneficial interests in the assets of the trusts. Unum Group owns 100% of the common securities.
- [6] No stock ownership. Indirect control through the right to appoint Board members.

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

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	Domi-ciliary Loca-tion	Relation-ship 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 Re-quired? (Y/N)	*
		.0000	62-1598430		000005513	NYSE	Unum Group	DE	UDP			0.000		N	
.0565	Unum Group	64297	13-1898173				First Unum Life Insurance Company	NY	RE	Unum Group	Ownership	100.000	Unum Group	N	
.0565	Unum Group	62235	01-0278678				Unum Life Insurance Company of America	ME	IA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	13-2588770				Duncanson & Holt, Inc.	NY	NIA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group	.00000					Duncanson & Holt Canada Ltd.	CAN	NIA	Duncanson & Holt, Inc.	Ownership	100.000	Unum Group	N	
	Unum Group	.00000					Duncanson & Holt Europe Ltd.	GBR	NIA	Duncanson & Holt, Inc.	Ownership	100.000	Unum Group	N	
	Unum Group	.00000					Unum European Holding Company Limited	GBR	NIA	Unum Group	Ownership	80.000	Unum Group	N	.0000007
	Unum Group	.00000					Unum European Holding Company Limited	GBR	NIA	UnumProvident Finance Company Limited	Ownership	20.000	Unum Group	N	.0000008
	Unum Group	.00000					Unum Limited	GBR	IA	Unum European Holding Company Limited	Ownership	72.000	Unum Group	N	.0000009
	Unum Group	.00000					Unum Limited	GBR	IA	UnumProvident Finance Company Limited	Ownership	28.000	Unum Group	N	.0000010
	Unum Group	.00000					Claims Services International Limited	GBR	NIA	Unum European Holding Company Limited	Ownership	50.000	Unum Group	N	.0000011
	Unum Group	.00000					Claims Services International Limited	GBR	NIA	Unum Limited	Ownership	50.000	Unum Group	N	.0000012
	Unum Group	.00000					Unum Select Limited	GBR	NIA	Unum European Holding Company Limited	Ownership	100.000	Unum Group	N	
	Unum Group	.00000					UnumProvident Finance Company Limited	GBR	NIA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group	.00000					Unum Ireland Limited	IRL	NIA	UnumProvident Finance Company Limited	Ownership	100.000	Unum Group	N	
.0565	Unum Group	62049	57-0144607				Colonial Life & Accident Insurance Company	SC	IA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group	.15463	98-0179389				Fairwind Insurance Company	VT	IA	Unum Group	Ownership	100.000	Unum Group	N	
.0565	Unum Group	67598	04-1768571				The Paul Revere Life Insurance Company	MA	IA	Unum Group	Ownership	100.000	Unum Group	N	
.0565	Unum Group	67601	04-2381280				Unum Insurance Company	ME	IA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group						Provident Life and Accident Insurance Company								
.0565	Unum Group	.68195	62-0331200				Provident Life and Accident Insurance Company	TN	IA	Unum Group	Ownership	85.900	Unum Group	N	.0000020
	Unum Group						Provident Life and Casualty Insurance Company								
.0565	Unum Group	.68195	62-0331200				Provident Life and Casualty Insurance Company	TN	IA	The Paul Revere Life Insurance Company	Ownership	10.100	Unum Group	N	.0000021
.0565	Unum Group	.68209	62-0506281				Northwind Reinsurance Company	TN	IA	Unum Group	Ownership	100.000	Unum Group	N	
.0565	Unum Group	.13031	26-0702523				Northwind Holdings, LLC	VT	IA	Northwind Holdings, LLC	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	26-0702757				Northwind Holdings, LLC	DE	NIA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	62-1705665				Provident Investment Management, LLC	TN	NIA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	52-6894896				Provident Financing Trust I	DE	NIA	Unum Group	Ownership	100.000	Unum Group	N	.0000026
	Unum Group	.00000					National Dental Plan Limited	GBR	NIA	Unum European Holding Company Limited	Ownership	100.000	Unum Group	N	
	Unum Group	.00000					Claims Assistance (UK) Limited	GBR	NIA	Unum European Holding Company Limited	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	72-0977314				H&J Capital, L.L.C.	LA	NIA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	72-0809131				Starmount Insurance Agency, Inc.	LA	NIA	H&J Capital, L.L.C.	Ownership	100.000	Unum Group	N	
.0565	Unum Group	.68985	72-0977315				Starmount Life Insurance Company	ME	IA	H&J Capital, L.L.C.	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	72-1146709				AlwaysCare Benefits, Inc.	LA	NIA	H&J Capital, L.L.C.	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	20-1373510				First Look Vision Network, L.L.C.	MO	NIA	H&J Capital, L.L.C.	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	47-3892324				LeaveLogic, Inc.	DE	NIA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group	.00000	83-1409123				UDVAS, LLC	DE	NIA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group						Starmount Managed Dental of California, Inc.								
	Unum Group	.00000	68-0465645				Unum Zycie Towarzystwo Ubezpieczen i Reasekuracji Spolka Akcyjna	CA	NIA	UDVAS, LLC	Ownership	100.000	Unum Group	N	
	Unum Group	.00000					Unum Zycie Towarzystwo Ubezpieczen i Reasekuracji Spolka Akcyjna	POL	IA	Unum Group	Ownership	100.000	Unum Group	N	
	Unum Group	.00000					Fundacja Unum	POL	NIA	Unum Zycie Towarzystwo Ubezpieczen i Reasekuracji Spolka Akcyjna	Board of Directors	0.000	Unum Group	N	.0000038

Asterisk	Explanation
0000007	80% owned by Unum Group and 20% owned by UnumProvident Finance Company Limited.
0000008	80% owned by Unum Group and 20% owned by UnumProvident Finance Company Limited.

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

Asterisk	Explanation
000009	72% owned by Unum European Holding Company Limited and 28% owned by UnumProvident Finance Company Limited.
000010	72% owned by Unum European Holding Company Limited and 28% owned by UnumProvident Finance Company Limited.
000011	50% owned by Unum European Holding Company Limited and 50% owned by Unum Limited.
000012	50% owned by Unum European Holding Company Limited and 50% owned by Unum Limited.
000020	85.9% owned by Unum Group, 10.1% owned by The Paul Revere Life Insurance Company and 4.0% owned by Unum Life Insurance Company of America.
000021	85.9% owned by Unum Group, 10.1% owned by The Paul Revere Life Insurance Company and 4.0% owned by Unum Life Insurance Company of America.
000026	Statutory business trust which issued common and preferred securities representing undivided beneficial interests in the assets of the trust. Unum Group owns 100% of the common securities.
000038	No stock ownership. Indirect control through the right to appoint Board members.

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.	N/A

Explanation:

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

Bar Code:

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



STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

OVERFLOW PAGE FOR WRITE-INS

Additional Write-ins for Assets Line 25

	Current Statement Date			4 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
2504. Prepaid lease expense	137,229	137,229	0	0
2597. Summary of remaining write-ins for Line 25 from overflow page	137,229	137,229	0	0

Additional Write-ins for Schedule T Line 58

States, Etc.	1 Active Status	Life Contracts		Direct Business Only			7 Deposit-Type Contracts
		2 Life Insurance Premiums	3 Annuity Considerations	4 Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees	5 Other Considerations	6 Total Columns 2 Through 5	
58004. BMU BERMUDA	XXX	828				828	
58005. BRA BRAZIL	XXX	933		909		1,842	
58006. CHN CHINA	XXX	408		482		890	
58007. DNK DENMARK	XXX			1,734		1,734	
58008. FRA FRANCE	XXX	2,138		10,602		12,740	
58009. DEU GERMANY	XXX			242,534		242,534	
58010. HKG HONG KONG	XXX			11,018		11,018	
58011. IND INDIA	XXX	0		1		2	
58012. IRL IRELAND	XXX			716		716	
58013. ISR ISRAEL	XXX	869		1,296		2,165	
58014. ITA ITALY	XXX			8,166		8,166	
58015. JPN JAPAN	XXX			4,510		4,510	
58016. KEN KENYA	XXX	(24)				(24)	
58017. KOR KOREA, REPUBLIC OF	XXX			1,728		1,728	
58018. LUX LUXEMBOURG	XXX			2,744		2,744	
58019. MEX MEXICO	XXX			761		761	
58020. NLD NETHERLANDS	XXX			1,070		1,070	
58021. NOR NORWAY	XXX			1,112		1,112	
58022. PRT PORTUGAL	XXX			1,728		1,728	
58023. SGP SINGAPORE	XXX	1,291		6,445		7,737	
58024. ZAF SOUTH AFRICA	XXX			869		869	
58025. ESP SPAIN	XXX			2,309		2,309	
58026. CHE SWITZERLAND	XXX	1,724		14,489		16,213	
58027. TUR TURKEY	XXX			1,167		1,167	
58028. GBR UNITED KINGDOM	XXX	4,721		45,020		49,741	
58997. Summary of remaining write-ins for Line 58 from overflow page	XXX	12,887		361,410		374,297	

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

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	263,005,857	244,078,178
2. Cost of acquired:		
2.1 Actual cost at time of acquisition	66,800,000	63,100,000
2.2 Additional investment made after acquisition		2,000,000
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	7,176,906	46,172,321
8. Deduct amortization of premium and mortgage interest points 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)	322,628,951	263,005,857
12. Total valuation allowance		
13. Subtotal (Line 11 plus Line 12)	322,628,951	263,005,857
14. Deduct total nonadmitted amounts		
15. Statement value at end of current period (Line 13 minus Line 14)	322,628,951	263,005,857

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	40,657,452	30,742,310
2. Cost of acquired:		
2.1 Actual cost at time of acquisition		9,927,800
2.2 Additional investment made after acquisition		
3. Capitalized deferred interest and other		
4. Accrual of discount	930	2,480
5. Unrealized valuation increase (decrease)		
6. Total gain (loss) on disposals		
7. Deduct amounts received on disposals		
8. Deduct amortization of premium and depreciation	12,162	15,138
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)	40,646,220	40,657,452
12. Deduct total nonadmitted amounts		
13. Statement value at end of current period (Line 11 minus Line 12)	40,646,220	40,657,452

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	3,586,126,749	3,368,293,724
2. Cost of bonds and stocks acquired	222,768,444	447,850,030
3. Accrual of discount	17,841,988	23,498,610
4. Unrealized valuation increase (decrease)		
5. Total gain (loss) on disposals	1,620,838	(149,131)
6. Deduct consideration for bonds and stocks disposed of	154,008,092	240,181,454
7. Deduct amortization of premium	9,589,103	12,229,382
8. Total foreign exchange change in book/adjusted carrying value		
9. Deduct current year's other than temporary impairment recognized	11,670,759	2,200,934
10. Total investment income recognized as a result of prepayment penalties and/or acceleration fees	5,347,112	1,245,286
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10)	3,658,437,177	3,586,126,749
12. Deduct total nonadmitted amounts		
13. Statement value at end of current period (Line 11 minus Line 12)	3,658,437,177	3,586,126,749

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

SCHEDULE D - PART 1B

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

NAIC Designation	1 Book/Adjusted Carrying Value Beginning of Current Quarter	2 Acquisitions During Current Quarter	3 Dispositions During Current Quarter	4 Non-Trading Activity During Current Quarter	5 Book/Adjusted Carrying Value End of First Quarter	6 Book/Adjusted Carrying Value End of Second Quarter	7 Book/Adjusted Carrying Value End of Third Quarter	8 Book/Adjusted Carrying Value December 31 Prior Year
BONDS								
1. NAIC 1 (a)	1,484,163,361	241,990,163	186,852,004	(2,152,015)	1,487,349,990	1,484,163,361	1,537,149,504	1,523,533,031
2. NAIC 2 (a)	1,905,457,578	2,168,129,110	2,146,072,802	2,926,523	1,924,843,614	1,905,457,578	1,930,440,410	1,926,435,751
3. NAIC 3 (a)	190,018,736		4,626,000	4,988,216	157,582,347	190,018,736	190,380,952	120,636,060
4. NAIC 4 (a)	51,981,237			(4,287)	54,763,834	51,981,237	51,976,950	60,514,521
5. NAIC 5 (a)	14,364,018			(2,704,657)	10,411,409	14,364,018	11,659,361	17,874,787
6. NAIC 6 (a)					717,625			975,000
7. Total Bonds	3,645,984,930	2,410,119,273	2,337,550,806	3,053,780	3,635,668,819	3,645,984,930	3,721,607,177	3,649,969,150
PREFERRED STOCK								
8. NAIC 1				4,000,000			4,000,000	
9. NAIC 2	4,000,000			(4,000,000)	4,000,000	4,000,000		
10. NAIC 3								
11. NAIC 4								
12. NAIC 5								
13. NAIC 6								
14. Total Preferred Stock	4,000,000				4,000,000	4,000,000	4,000,000	
15. Total Bonds and Preferred Stock	3,649,984,930	2,410,119,273	2,337,550,806	3,053,780	3,639,668,819	3,649,984,930	3,725,607,177	3,649,969,150

(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 \$20,000,000 ; NAIC 2 \$47,170,000 ; NAIC 3 \$; NAIC 4 \$; NAIC 5 \$; NAIC 6 \$

S102

Schedule DA - Part 1 - Short-Term Investments

NONE

Schedule DA - Verification - Short-Term Investments

NONE

SCHEDULE DB - PART A - VERIFICATION

Options, Caps, Floors, Collars, Swaps and Forwards

1. Book/Adjusted Carrying Value, December 31, prior year (Line 10, prior year)	
2. Cost Paid/(Consideration Received) on additions	
3. Unrealized Valuation increase/(decrease)	
4. SSAP No. 108 adjustments	
5. Total gain (loss) on termination recognized	
6. Considerations received/(paid) on terminations	
7. Amortization	
8. Adjustment to the Book/Adjusted Carrying Value of hedged item	
9. Total foreign exchange change in Book/Adjusted Carrying Value .....	.304,300
10. Book/Adjusted Carrying Value at End of Current Period (Lines 1+2+3+4+5-6+7+8+9) .....	.304,300
11. Deduct nonadmitted assets	
12. Statement value at end of current period (Line 10 minus Line 11) .....	.304,300

SCHEDULE DB - PART B - VERIFICATION

Futures Contracts

1. Book/Adjusted carrying value, December 31 of prior year (Line 6, prior year)	
2. Cumulative cash change (Section 1, Broker Name/Net Cash Deposits Footnote - Cumulative Cash Change column)	
3.1 Add:	
Change in variation margin on open contracts - Highly Effective Hedges	
3.11 Section 1, Column 15, current year to date minus	
3.12 Section 1, Column 15, prior year	
Change in variation margin on open contracts - All Other	
3.13 Section 1, Column 18, current year to date minus	
3.14 Section 1, Column 18, prior year	
3.2 Add:	
Change in adjustment to basis of hedged item	
3.21 Section 1, Column 17, current year to date minus	
3.22 Section 1, Column 17, prior year	
Change in amount recognized	
3.23 Section 1, Column 19, current year to date minus	
3.24 Section 1, Column 19, prior year	
3.25 SSAP No. 108 adjustments	
3.3 Subtotal (Line 3.1 minus Line 3.2)	
4.1 Cumulative variation margin on terminated contracts during the year	
4.2 Less:	
4.21 Amount used to adjust basis of hedged item	
4.22 Amount recognized	
4.23 SSAP No. 108 adjustments	
4.3 Subtotal (Line 4.1 minus Line 4.2)	
5. Dispositions gains (losses) on contracts terminated in prior year:	
5.1 Total gain (loss) recognized for terminations in prior year	
5.2 Total gain (loss) adjusted into the hedged item(s) for terminations in prior year	
6. Book/Adjusted carrying value at end of current period (Lines 1+2+3.3-4.3-5.1-5.2)	
7. Deduct total nonadmitted amounts	
8. Statement value at end of current period (Line 6 minus Line 7)	

NONE

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

NONE

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

NONE

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

SCHEDULE DB - VERIFICATION

Verification of Book/Adjusted Carrying Value, Fair Value and Potential Exposure of all Open Derivative Contracts

	Book/Adjusted Carrying Value Check
1. Part A, Section 1, Column 14.....	304,300
2. Part B, Section 1, Column 15 plus Part B, Section 1 Footnote - Total Ending Cash Balance.....	.....
3. Total (Line 1 plus Line 2).....	304,300
4. Part D, Section 1, Column 5.....	304,300
5. Part D, Section 1, Column 6.....	.....
6. Total (Line 3 minus Line 4 minus Line 5).....	.....
	Fair Value Check
7. Part A, Section 1, Column 16.....	(109,559)
8. Part B, Section 1, Column 13.....	.....
9. Total (Line 7 plus Line 8).....	(109,559)
10. Part D, Section 1, Column 8.....	.....
11. Part D, Section 1, Column 9.....	(109,559)
12. Total (Line 9 minus Line 10 minus Line 11).....	.....
	Potential Exposure Check
13. Part A, Section 1, Column 21.....	340,522
14. Part B, Section 1, Column 20.....	.....
15. Part D, Section 1, Column 11.....	340,522
16. Total (Line 13 plus Line 14 minus Line 15).....	.....

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	63,842,404	0
2. Cost of cash equivalents acquired	3,690,289,071	2,211,618,568
3. Accrual of discount	156,592	447,239
4. Unrealized valuation increase (decrease)		
5. Total gain (loss) on disposals	(39)	(121)
6. Deduct consideration received on disposals	3,687,118,028	2,148,223,282
7. Deduct amortization of premium		
8. Total foreign exchange change in book/adjusted carrying value		
9. Deduct current year's other than temporary impairment recognized		
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9)	67,170,000	63,842,404
11. Deduct total nonadmitted amounts		
12. Statement value at end of current period (Line 10 minus Line 11)	67,170,000	63,842,404

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

NONE

Schedule A - Part 3 - Real Estate Disposed

NONE

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

SCHEDULE B - PART 2

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

1 Loan Number	2 Location		3 State	4 Loan Type	5 Date Acquired	6 Rate of Interest	7 Actual Cost at Time of Acquisition	8 Additional Investment Made After Acquisition	9 Value of Land and Buildings
	City								
NONE									
3399999 - Totals									

SCHEDULE B - PART 3

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

1 Loan Number	2 Location		4 Loan Type	5 Date Acquired	6 Disposal Date	7 Book Value/Recorded Investment Excluding Accrued Interest Prior Year	8 Change in Book Value/Recorded Investment						14 Book Value/Recorded Investment Excluding Accrued Interest on Disposal	15 Consid-eration	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal
	City	State					8 Unrealized Valuation Increase (Decrease)	9 Current Year's (Amortization) /Accretion	10 Current Year's Other-Than-Temporary Impairment Recognized	11 Capitalized Deferred Interest and Other	12 Total Change in Book Value (8+9-10+11)	13 Total Foreign Exchange Change in Book Value					
Mortgages with partial repayments																	
100008099	BEND	OR		05/23/2011		26,739							26,739	26,739			
100008619	MESA	AZ		11/10/2011		44,754							44,754	44,754			
100010127	LOS ANGELES	CA		04/04/2013		49,584							49,584	49,584			
100010638	EL PASO	TX		12/10/2013		53,366							53,366	53,366			
100011910	MANTENO	IL		05/14/2015		22,460							22,460	22,460			
100012014	PORTLAND	OR		07/28/2015		54,242							54,242	54,242			
100012057	PHOENIX	AZ		07/21/2015		32,425							32,425	32,425			
100012165	SANTA CLARA	CA		07/15/2015		46,898							46,898	46,898			
100012246	ANDERSON	SC		02/01/2016		42,663							42,663	42,663			
100012302	BROOMFIELD	CO		09/28/2015		42,827							42,827	42,827			
100012652	OVERLAND PARK	KS		04/29/2016		74,883							74,883	74,883			
100012670	KANSAS CITY	MO		04/26/2016		29,178							29,178	29,178			
100012767	AUGUSTA	GA		04/29/2016		46,316							46,316	46,316			
100013053	PORTSMOUTH	VA		09/09/2016		23,677							23,677	23,677			
100013054	BEAVERTON	OR		09/01/2016		33,446							33,446	33,446			
100013074	CHICAGO	IL		08/17/2016		32,673							32,673	32,673			
100013393	SALT LAKE CITY	UT		03/03/2017		36,769							36,769	36,769			
100013422	FREMONT	CA		03/28/2017		24,843							24,843	24,843			
100013888	EUCLID	OH		05/04/2018		78,492							78,492	78,492			
100013964	WASHINGTON	DC		07/02/2018		21,230							21,230	21,230			
100013989	NORFOLK	VA		05/21/2018		45,993							45,993	45,993			
100013998	LOUISVILLE	KY		06/07/2018		85,808							85,808	85,808			
100014027	SANTA ROSA	CA		09/05/2018		37,826							37,826	37,826			

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

SCHEDULE B - PART 3

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

1 Loan Number	Location		4 Loan Type	5 Date Acquired	6 Disposal Date	7 Book Value/ Recorded Investment Excluding Accrued Interest Prior Year	Change in Book Value/Recorded Investment					14 Book Value/ Recorded Investment Excluding Accrued Interest on Disposal	15 Consid- eration	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal
	2 City	3 State					8 Unrealized Valuation Increase (Decrease)	9 Current Year's (Amortization) /Accretion	10 Current Year's Other- Than- Temporary Impairment Recognized	11 Capitalized Deferred Interest and Other	12 Total Change in Book Value (8+9-10+11)						13 Total Foreign Exchange Change in Book Value
100014159	SAN ANTONIO	TX		12/19/2018		162,206						162,206	162,206			
100014163	ALPHARETTA	GA		12/27/2018		48,392						48,392	48,392			
100014184	ASHBURN	VA		12/12/2018		85,500						85,500	85,500			
100014407	CHANTILLY	VA		07/02/2019		73,677						73,677	73,677			
100014452	TAMPA	FL		08/05/2019		41,736						41,736	41,736			
100014510	ALEXANDRIA	VA		09/06/2019		73,111						73,111	73,111			
100014516	DENTON	TX		10/30/2019		37,377						37,377	37,377			
100014587	PORTLAND	ME		03/11/2020								82,208	82,208			
100014633	SAN ANTONIO	TX		03/04/2020								128,550	128,550			
100014649	LUMBERTON	NJ		01/23/2020								84,842	84,842			
100014653	RICHMOND	TX		02/05/2020								42,934	42,934			
100014656	ST. JOHNS	FL		01/29/2020								47,037	47,037			
100014667	SAN DIEGO	CA		02/06/2020								32,754	32,754			
0299999. Mortgages with partial repayments						1,509,091						1,927,416	1,927,416			
0599999 - Totals						1,509,091						1,927,416	1,927,416			

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

NONE

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

NONE

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

SCHEDULE D - PART 3

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

1 CUSIP Identification	2 Description	3 Foreign	4 Date Acquired	5 Name of Vendor	6 Number of Shares of Stock	7 Actual Cost	8 Par Value	9 Paid for Accrued Interest and Dividends	10 NAIC Designation and Admini- strative Symbol
Bonds - U.S. Political Subdivisions of States, Territories and Possessions									
421290-6H-5	HAYWARD CALIF UNI SCH DIST		.08/27/2020	RBC CAPITAL MARKETS		15,000,000	15,000,000		1FE
2499999. Subtotal - Bonds - U.S. Political Subdivisions of States, Territories and Possessions						15,000,000	15,000,000		XXX
Bonds - U.S. Special Revenues									
13077D-NA-6	CALIFORNIA ST UNIV REV		.08/27/2020	GOLDMAN		7,000,000	7,000,000		1FE
44244C-D4-6	HOUSTON TEX UTIL SYS REV		.07/23/2020	EXCHANGE		3,904,232	3,845,000	29,051	1Z
44244C-D5-3	HOUSTON TEX UTIL SYS REV		.07/23/2020	EXCHANGE		2,873,596	2,830,000	21,382	1FE
57421C-AW-4	MARYLAND ST HEALTH & HIGHER EDL FACS AUT		.07/16/2020	JP MORGAN		2,024,540	2,000,000		1FE
594615-HY-5	MICHIGAN ST BLDG AUTH REV		.09/10/2020	JEFFERIES & COMPANY, INC.		10,000,000	10,000,000		1FE
64971X-ST-6	NEW YORK N Y CITY TRANSITIONAL FIN AUTH		.09/28/2020	EXCHANGE		3,011,626	2,925,000	53,747	1Z
64971X-SU-3	NEW YORK N Y CITY TRANSITIONAL FIN AUTH		.09/28/2020	EXCHANGE		5,225,300	5,075,000	93,253	1FE
92812V-K5-4	VIRGINIA ST HSG DEV AUTH		.09/25/2020	RAYMOND JAMES & ASSOCIATES		2,000,000	2,000,000		1FE
92812V-K6-2	VIRGINIA ST HSG DEV AUTH		.09/25/2020	RAYMOND JAMES & ASSOCIATES		2,000,000	2,000,000		1FE
92812V-K7-0	VIRGINIA ST HSG DEV AUTH		.09/25/2020	RAYMOND JAMES & ASSOCIATES		5,000,000	5,000,000		1FE
929833-BY-6	WACO TEX ED FIN CORP REV		.08/10/2020	MORGAN STANLEY CO		10,012,450	10,000,000		1FE
3199999. Subtotal - Bonds - U.S. Special Revenues						53,051,744	52,675,000	197,433	XXX
Bonds - Industrial and Miscellaneous(Unaffiliated)									
018522-HP-0	ALLETE, INC.		.08/03/2020	JP MORGAN		10,000,000	10,000,000		1Z
16876A-AC-8	CINCINNATI CHILDREN'S HOSPITAL MEDICAL C		.09/29/2020	GOLDMAN		18,500,000	18,500,000		1FE
62927F-AT-3	NFL Ventures, L.P.		.09/02/2020	BANK OF AMERICA		10,000,000	10,000,000		1FE
67079B-AE-0	NUTRITION & BIOSCIENCES INC		.09/10/2020	VARIOUS		10,170,010	10,000,000		2FE
3899999. Subtotal - Bonds - Industrial and Miscellaneous (Unaffiliated)						48,670,010	48,500,000		XXX
8399997. Total - Bonds - Part 3						116,721,754	116,175,000	197,433	XXX
8399998. Total - Bonds - Part 5						XXX	XXX	XXX	XXX
8399999. Total - Bonds						116,721,754	116,175,000	197,433	XXX
8999997. Total - Preferred Stocks - Part 3							XXX		XXX
8999998. Total - Preferred Stocks - Part 5						XXX	XXX	XXX	XXX
8999999. Total - Preferred Stocks							XXX		XXX
9799997. Total - Common Stocks - Part 3							XXX		XXX
9799998. Total - Common Stocks - Part 5						XXX	XXX	XXX	XXX
9799999. Total - Common Stocks							XXX		XXX
9899999. Total - Preferred and Common Stocks							XXX		XXX
9999999 - Totals						116,721,754	XXX	197,433	XXX

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
Description	Description of Item(s) Hedged, Used for Income Generation or Replicated	Schedule/ Exhibit Identifier	Type(s) of Risk(s) (a)	Exchange, Counterparty or Central Clearinghouse	Trade Date	Date of Maturity or Expiration	Number of Contracts	Notional Amount	Strike Price, Rate or Index Received (Paid)	Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid	Current Year Initial Cost of Un-discounted Premium (Received) Paid	Current Year Income	Book/ Adjusted Carrying Value	Code	Fair Value	Unrealized Valuation Increase/ (Decrease)	Total Foreign Exchange Change in B./A.C.V.	Current Year's (Amortization)/ Accretion	Adjustment to Carrying Value of Hedged Item	Potential Exposure	Credit Quality of Reference Entity	Hedge Effectiveness at Inception and at Quarter-end (b)	
007999999	Subtotal - Purchased Options - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108																						
014999999	Subtotal - Purchased Options - Hedging Effective Variable Annuity Guarantees Under SSAP No.108																						
021999999	Subtotal - Purchased Options - Hedging Other																						
028999999	Subtotal - Purchased Options - Replications																						
035999999	Subtotal - Purchased Options - Income Generation																						
042999999	Subtotal - Purchased Options - Other																						
043999999	Total Purchased Options - Call Options and Warrants																						
044999999	Total Purchased Options - Put Options																						
045999999	Total Purchased Options - Caps																						
046999999	Total Purchased Options - Floors																						
047999999	Total Purchased Options - Collars																						
048999999	Total Purchased Options - Other																						
049999999	Total Purchased Options																						
056999999	Subtotal - Written Options - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108																						
063999999	Subtotal - Written Options - Hedging Effective Variable Annuity Guarantees Under SSAP No.108																						
070999999	Subtotal - Written Options - Hedging Other																						
077999999	Subtotal - Written Options - Replications																						
084999999	Subtotal - Written Options - Income Generation																						
091999999	Subtotal - Written Options - Other																						
092999999	Total Written Options - Call Options and Warrants																						
093999999	Total Written Options - Put Options																						
094999999	Total Written Options - Caps																						
095999999	Total Written Options - Floors																						
096999999	Total Written Options - Collars																						
097999999	Total Written Options - Other																						
098999999	Total Written Options																						
Currency Swap -																							
	Receive US\$	Pay EUR	Kingspan	D1	Currency	JP MORGAN		09/10/2020	12/11/2032				304,300		(109,559)		304,300			340,522		100/100	
101999999	Subtotal - Swaps - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108 - Foreign Exchange																						
104999999	Subtotal - Swaps - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108																						
110999999	Subtotal - Swaps - Hedging Effective Variable Annuity Guarantees Under SSAP No.108																						
116999999	Subtotal - Swaps - Hedging Other																						
122999999	Subtotal - Swaps - Replication																						
128999999	Subtotal - Swaps - Income Generation																						
134999999	Subtotal - Swaps - Other																						
135999999	Total Swaps - Interest Rate																						
136999999	Total Swaps - Credit Default																						
137999999	Total Swaps - Foreign Exchange																						
138999999	Total Swaps - Total Return																						
139999999	Total Swaps - Other																						
140999999	Total Swaps																						
147999999	Subtotal - Forwards																						
150999999	Subtotal - SSAP No. 108 Adjustments																						
168999999	Subtotal - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108																						
169999999	Subtotal - Hedging Effective Variable Annuity Guarantees Under SSAP No.108																						
170999999	Subtotal - Hedging Other																						
171999999	Subtotal - Replication																						
172999999	Subtotal - Income Generation																						
173999999	Subtotal - Other																						

E06

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23								
Description	Description of Item(s) Hedged, Used for Income Generation or Replicated	Schedule/ Exhibit Identifier	Type(s) of Risk(s) (a)	Exchange, Counterparty or Central Clearinghouse	Trade Date	Date of Maturity or Expiration	Number of Contracts	Notional Amount	Strike Price, Rate or Index Received (Paid)	Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid	Current Year Initial Cost of Un-discounted Premium (Received) Paid	Current Year Income	Book/ Adjusted Carrying Value	Code	Fair Value	Unrealized Valuation Increase/ (Decrease)	Total Foreign Exchange Change in B./A.C.V.	Current Year's (Amortization)/ Accretion	Adjustment to Carrying Value of Hedged Item	Potential Exposure	Credit Quality of Reference Entity	Hedge Effectiveness at Inception and at Quarter-end (b)								
1749999999. Subtotal - Adjustments for SSAP No. 108 Derivatives														XXX																
1759999999 - Totals														304,300	XXX	(109,559)		304,300									340,522	XXX	XXX	

(a)

Code	Description of Hedged Risk(s)

(b)

Code	Financial or Economic Impact of the Hedge at the End of the Reporting Period

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

NONE

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

NONE

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

SCHEDULE DB - PART D - SECTION 1

Counterparty Exposure for Derivative Instruments Open as of Current Statement Date

1 Description of Exchange, Counterparty or Central Clearinghouse	2 Master Agreement (Y or N)	3 Credit Support Annex (Y or N)	4 Fair Value of Acceptable Collateral	Book/Adjusted Carrying Value			Fair Value			11 Potential Exposure	12 Off-Balance Sheet Exposure
				5 Contracts With Book/Adjusted Carrying Value >0	6 Contracts With Book/Adjusted Carrying Value <0	7 Exposure Net of Collateral	8 Contracts With Fair Value >0	9 Contracts With Fair Value <0	10 Exposure Net of Collateral		
0199999999 - Aggregate Sum of Exchange Traded Derivatives	XXX	XXX	XXX								
JP MORGAN	Y	Y		304,300		304,300		(109,559)		340,522	340,522
0299999999. Total NAIC 1 Designation				304,300		304,300		(109,559)		340,522	340,522
0899999999. Aggregate Sum of Central Clearinghouses (Excluding Exchange Traded)											
0999999999 - Gross Totals				304,300		304,300		(109,559)		340,522	340,522
1. Offset per SSAP No. 64											
2. Net after right of offset per SSAP No. 64				304,300							

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

NONE

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

NONE

Schedule DB - Part E - Derivatives Hedging Variable Annuity Guarantees

NONE

**SCHEDULE DL - PART 1
SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned Current Statement Date

(Securities lending collateral assets reported in aggregate on Line 10 of the Assets page and not included on Schedules A, B, BA, D, DB and E)

1 CUSIP Identification	2 Description	3 Code	4 NAIC Designation and Administrative Symbol	5 Fair Value	6 Book/Adjusted Carrying Value	7 Maturity Date
0599999	Total - U.S. Government Bonds					XXX
1099999	Total - All Other Government Bonds					XXX
1799999	Total - U.S. States, Territories and Possessions Bonds					XXX
2499999	Total - U.S. Political Subdivisions Bonds					XXX
3199999	Total - U.S. Special Revenues Bonds					XXX
3899999	Total - Industrial and Miscellaneous (Unaffiliated) Bonds					XXX
4899999	Total - Hybrid Securities					XXX
5599999	Total - Parent, Subsidiaries and Affiliates Bonds					XXX
5999999	Subtotal - SVO Identified Funds					XXX
6299999	Subtotal - Unaffiliated Bank Loans					XXX
6399999	Total - Issuer Obligations					XXX
6499999	Total - Residential Mortgage-Backed Securities					XXX
6599999	Total - Commercial Mortgage-Backed Securities					XXX
6699999	Total - Other Loan-Backed and Structured Securities					XXX
6799999	Total - SVO Identified Funds					XXX
6899999	Total - Affiliated Bank Loans					XXX
6999999	Total - Unaffiliated Bank Loans					XXX
7099999	Total Bonds					XXX
7399999	Total - Preferred Stocks (Schedule D, Part 2, Section 1 type)					XXX
7999999	Total - Common Stocks (Schedule D, Part 2, Section 2 type)					XXX
8099999	Total - Preferred and Common Stocks					XXX
9999999	- Totals					XXX

General Interrogatories:

- Total activity for the year Fair Value \$ Book/Adjusted Carrying Value \$
- Average balance for the year Fair Value \$^{44,942} Book/Adjusted Carrying Value \$^{44,942}
- Reinvested securities lending collateral assets book/adjusted carrying value included in this schedule by NAIC designation:
 NAIC 1 \$ NAIC 2 \$ NAIC 3 \$ NAIC 4 \$ NAIC 5 \$ NAIC 6 \$

**SCHEDULE DL - PART 2
SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned Current Statement Date

(Securities lending collateral assets included on Schedules A, B, BA, D, DB and E and not reported in aggregate on Line 10 of the Assets page)

1 CUSIP Identification	2 Description	3 Code	4 NAIC Designation and Administrative Symbol	5 Fair Value	6 Book/Adjusted Carrying Value	7 Maturity Date
NONE						
9999999 - Totals						XXX

General Interrogatories:

1. Total activity for the year
2. Average balance for the year

Fair Value \$ Book/Adjusted Carrying Value \$
 Fair Value \$ Book/Adjusted Carrying Value \$

STATEMENT AS OF SEPTEMBER 30, 2020 OF THE FIRST UNUM LIFE INSURANCE COMPANY

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	7	8	
					First Month	Second Month	Third Month	
Bank of America Atlanta, GA					574,898	1,684,176	572,293	.XXX.
Bank of America Hartford, CT					(13,746,670)	(14,104,096)	(14,954,856)	.XXX.
JPM Chase Bank New York, NY					13,273,472	618,354	4,131,751	.XXX.
JPM Chase Bank Springfield, IL					(886,850)	(431,098)	(864,600)	.XXX.
Wells Fargo Bank Atlanta, GA					553,732	614,845	562,581	.XXX.
0199998. Deposits in ... 5 depositories that do not exceed the allowable limit in any one depository (See instructions) - Open Depositories	XXX	XXX			92,531	200,396	324,592	.XXX.
0199999. Totals - Open Depositories	XXX	XXX			(138,886)	(11,417,423)	(10,228,238)	.XXX.
0299998. Deposits in ... depositories that do not exceed the allowable limit in any one depository (See instructions) - Suspended Depositories	XXX	XXX						.XXX.
0299999. Totals - Suspended Depositories	XXX	XXX						.XXX.
0399999. Total Cash on Deposit	XXX	XXX			(138,886)	(11,417,423)	(10,228,238)	.XXX.
0499999. Cash in Company's Office	XXX	XXX	.XXX.	.XXX.				.XXX.
0599999. Total - Cash	XXX	XXX			(138,886)	(11,417,423)	(10,228,238)	.XXX.

