(I) PREMIUM NOTES, POLICY LOANS, AND OTHER POLICY ASSETS;

(II) LIENS ON POLICIES AND CERTIFICATES OF LIFE INSURANCE AND ANNUITY CONTRACTS; AND

(III) ACCRUED INTEREST ON EACH ASSET LISTED IN SUBITEM (I) OR (II) OF THIS ITEM;

(4) FOR A LIFE INSURER, THE NET AMOUNT OF UNCOLLECTED AND DEFERRED PREMIUMS AND ANNUITY CONSIDERATIONS;

(5) EXCEPT FOR LIFE INSURANCE PREMIUMS, THE AMOUNT OF PREMIUMS IN THE COURSE OF COLLECTION THAT:

(I) ARE NOT MORE THAN 3 MONTHS PAST DUE, UNLESS PAYABLE DIRECTLY OR INDIRECTLY BY AN INSTRUMENTALITY OF THE UNITED STATES; AND

(II) DO NOT INCLUDE COMMISSIONS;

(6) TO THE EXTENT OF THE UNEARNED PREMIUM RESERVES CARRIED ON POLICIES:

(I) INSTALLMENT PREMIUMS OTHER THAN LIFE INSURANCE PREMIUMS; AND

(II) NOTES OR SIMILAR WRITTEN OBLIGATIONS NOT PAST DUE TAKEN FOR PREMIUMS OTHER THAN LIFE INSURANCE PREMIUMS;

(7) THE FULL AMOUNT OF REINSURANCE THAT A CEDING INSURER MAY RECOVER FROM A SOLVENT REINSURER UNDER SUBTITLE 9 OF THIS TITLE;

(8) AMOUNTS RECEIVABLE BY AN ASSUMING INSURER THAT REPRESENT FUNDS THAT A SOLVENT CEDING INSURER WITHHOLDS UNDER A REINSURANCE TREATY;

(9) DEPOSITS OR EQUITIES RECOVERABLE FROM AN UNDERWRITING ASSOCIATION, SYNDICATE, REINSURANCE FUND, OR SUSPENDED BANKING INSTITUTION:

(I) TO THE EXTENT THE COMMISSIONER CONSIDERS THAT THE DEPOSITS OR EQUITIES ARE AVAILABLE FOR PAYMENT OF LOSSES AND CLAIMS; AND

(II) AT VALUES THAT THE COMMISSIONER DETERMINES;

(10) DATA PROCESSING AND ACCOUNTING SYSTEMS THAT COST AT LEAST $25,000, AMORTIZED OVER A PERIOD OF NOT MORE THAN 10 CALENDAR YEARS;

(11) INVESTMENTS, SECURITIES, PROPERTIES, AND LOANS ACQUIRED OR HELD IN ACCORDANCE WITH THIS ARTICLE, AND THE RELATED ITEMS LISTED IN SUBSECTION (B) OF THIS SECTION;