

(4) IN AN AMOUNT NOT EXCEEDING THE POLICY RESERVE ON EACH INDIVIDUAL POLICY:

(I) COLLATERAL ASSIGNMENT LOANS; AND

(II) ACCRUED INTEREST THAT IS 90 DAYS OR MORE PAST DUE ON THE ASSET LISTED IN SUBITEM (I) OF THIS ITEM;

[(4)] (5) for a life insurer[,]:

(I) the net amount of uncollected PREMIUMS THAT ARE NOT MORE THAN 90 DAYS PAST DUE, UNLESS PAYABLE DIRECTLY OR INDIRECTLY BY AN INSTRUMENTALITY OF THE UNITED STATES; and

(II) THE NET AMOUNT OF deferred premiums and annuity considerations;

[(5)] (6) except for life insurance premiums, the amount of premiums in the course of collection that:

(i) are not more than [3 months] 90 DAYS past due, unless payable directly or indirectly by an instrumentality of the United States; and

(ii) do not include commissions;

[(6)] (7) 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)] (8) the full amount of reinsurance that a ceding insurer may recover from a solvent reinsurer under Subtitle 9 of this title;

[(8)] (9) amounts receivable by an assuming insurer that represent funds that a solvent ceding insurer withholds under a reinsurance treaty;

[(9)] (10) 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] OR

(ii) at values that the Commissioner determines;

[(10)] (11) ELECTRONIC data processing EQUIPMENT and [accounting systems] OPERATING SYSTEM SOFTWARE [that cost at least \$25,000,] amortized over a period of not more than [10] 3 calendar years[,], TO THE EXTENT IT DOES NOT EXCEED 3% OF THE INSURER'S CAPITAL AND SURPLUS AS REQUIRED TO BE SHOWN ON THEIR STATUTORY FINANCIAL STATEMENT, ADJUSTED TO EXCLUDE DEFERRED TAX ASSETS AND NET POSITIVE GOOD WILL;