

[(11)] (12) investments, securities, properties, and loans acquired or held in accordance with this article, and the related items listed in subsection (b) of this section;

(13) POSITIVE GOOD WILL RECORDED UNDER THE STATUTORY PURCHASE METHOD OF ACCOUNTING:

(I) TO THE EXTENT THAT IT DOES NOT EXCEED 10% OF THE PARENT INSURER'S CAPITAL AND SURPLUS, AS REQUIRED TO BE SHOWN ON THE STATUTORY BALANCE SHEET, EXCLUDING ANY NET POSITIVE GOOD WILL, ELECTRONIC DATA PROCESSING EQUIPMENT, OPERATING SYSTEM SOFTWARE, AND NET DEFERRED TAX ASSETS; AND

(II) AMORTIZED OVER A PERIOD OF NOT MORE THAN 10 CALENDAR YEARS;

[(12)] (14) [all] OTHER assets[, whether or not consistent with the provisions of this section,] that an insurer may list AS ADMITTED ASSETS in the annual statement required under this article, UNLESS SPECIFICALLY NOT ADMITTED UNDER § 5-102 OF THIS SUBTITLE; and

[(13)] (15) at values determined by the Commissioner, other assets:

(i) that are not inconsistent with this title; and

(ii) that the Commissioner considers available for the payment of losses and claims.

(b) In determining the financial condition of an insurer, the following items related to investments, securities, properties, or loans that the insurer owns shall be allowed as admitted assets:

(1) IF IT IS NOT MORE THAN 90 DAYS PAST DUE:

(I) interest that is due or accrued on a bond or evidence of indebtedness that is:

[(i)] 1. not in default; and

[(ii)] 2. not valued on a basis that includes accrued interest;

[(2)](II) declared and unpaid dividends on shares of stock, unless the amount of those dividends has otherwise been allowed as an asset;

[(3)] interest that is due or accrued on a collateral loan and that does not exceed 1 year's interest on the loan;]

[(4)](III) interest that is due or accrued on deposits in solvent banks, solvent trust companies, or savings and loan associations insured by an instrumentality of the United States or of Canada; OR

[(5)](IV) if the Commissioner considers that the interest is a collectible asset, interest that is due or accrued on other assets;