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(Exact name of Registrant as Specified in Its Charter) Maryland A A A A A A A A 38-3754322(State or Other Jurisdiction of Incorporation of Organization) A A A A A A A A (IRS Employer Identification No.) 660 Steamboat Road, 2nd Floor, Greenwich, Connecticut A A A A 06830 (Address of Principal Executive Offices) A A A A Zip Code Registrant's Telephone Number, Including Area Code: (212) 446-1400 Securities registered pursuant to Section 12(b) of the Act: A Title of each class Trading Symbol(s) Name of each exchange on which registered common stock, par value \$0.001 per share TPTN NASDAQ Capital Market A A A A A A Indicate by check mark whether the registrant: (1) A has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) A has been subject to such filing requirements for the past 90 days. A A A A Yes A X No A A A A Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (AS232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). A A A A Yes x A A A A No A A A A Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one): Large accelerated filer A A A A A A A A A A A A A A A A Accelerated filer X Non-accelerated filer A A A A A A A A A A A A A A A A Smaller reporting company A A A A A A A A A A Emerging growth company A If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards pursuant to Section 13(a) of the Exchange Act. A Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). A A A A Yes A A A A No A As of October 30, 2024, there were 37,055,838 shares, par value \$0.001, of the registrant's common stock outstanding. Tiptree Inc. Quarterly Report on Form 10-Q September 30, 2024 Table of Contents ITEM PART I. Financial Information F-1 Item 1. Financial Statements (Unaudited) F-3 Condensed Consolidated Balance Sheets as of September 30, 2024 and December 31, 2023 F-3 Condensed Consolidated Statements of Operations for the three and nine months ended September 30, 2024 and 2023 F-4 Condensed Consolidated Statements of Comprehensive Income (Loss) for the three and nine months ended September 30, 2024 and 2023 F-5 Condensed Consolidated Statements of Changes in Stockholders' Equity for the periods ended September 30, 2024 and 2023 F-6 Condensed Consolidated Statements of Cash Flows for the nine months ended September 30, 2024 and 2023 F-8 Notes to Condensed Consolidated Financial Statements F-9 (1) Organization F-9 (2) Summary of Significant Accounting Policies F-9 (3) Acquisitions F-10 (4) Operating Segment Data F-10 (5) Investments F-13 (6) Notes and Accounts Receivable, net F-19 (7) Reinsurance Recoverable and Prepaid Reinsurance Premiums F-20 (8) Goodwill and Intangible Assets, net F-23 (9) Derivative Financial Instruments and Hedging F-24 (10) Debt, net F-25 (11) Fair Value of Financial Instruments F-27 (12) Liability for Unpaid Claims and Claim Adjustment Expenses F-33 (13) Revenue from Contracts with Customers F-34 (14) Other Assets and Other Liabilities and Accrued Expenses F-35 (15) Other Revenue and Other Expenses F-36 (16) Stockholders' Equity F-37 (17) Accumulated Other Comprehensive Income (Loss) F-39 (18) Stock Based Compensation F-40 (19) Income Taxes F-43 (20) Commitments and Contingencies F-44 (21) Earnings Per Share F-45 (22) Related Party Transactions F-45 (23) Subsequent Events F-46 Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations F-47 Item 3. Quantitative and Qualitative Disclosures About Market Risk F-7 Item 4. Controls and Procedures F-7 PART II. Other Information F-7 Item 1. Legal Proceedings F-7 Item 1A. Risk Factors F-7 Item 2. Unregistered Sales of Equity Securities and Use of Proceeds F-7 Item 3. Defaults Upon Senior Securities F-7 Item 4. Mine Safety Disclosures F-7 Item 5. Other Information F-7 Item 6. Exhibits, Financial Statement Schedules F-7 Signatures F-7 PART I. FINANCIAL INFORMATION Forward-Looking Statements Except for the historical information included and incorporated by reference in this Quarterly Report on Form 10-Q, the information included and incorporated by reference herein are forward-looking statements within the meaning of Section 27A of the Securities Act and Section 21E of the Exchange Act. Forward-looking statements provide our current expectations or forecasts of future events and are not statements of historical fact. These forward-looking statements include information about possible or assumed future events, including, among other things, discussion and analysis of our future financial condition, results of operations, our strategic plans and objectives, and government legislation. When we use words such as "anticipate," "believe," "estimate," "expect," "intend," "seek," "may," "might," "plan," "project," "should," "target," "will," or similar expressions, we intend to identify forward-looking statements. Forward-looking statements are not guarantees of future performance and are subject to risks, uncertainties and other factors, many of which are beyond our control, are difficult to predict and could cause actual results to differ materially from those expressed or forecasted in the forward-looking statements. Our actual results could differ materially from those anticipated in these forward-looking statements as a result of various factors, including, but not limited to, those described in the section entitled "Risk Factors" in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023, in this Quarterly Report on Form 10-Q and in our other public filings with the SEC. The factors described herein are not necessarily all of the important factors that could cause actual results or developments to differ materially from those expressed in any of our forward-looking statements. Other unknown or unpredictable factors also could affect our forward-looking statements. Consequently, our actual performance could be materially different from the results described or anticipated by our forward-looking statements. Given these uncertainties, you should not place undue reliance on these forward-looking statements. Except as required by the applicable law, we undertake no obligation to update any forward-looking statements. Market and Industry Data Certain market data and industry data included in this Quarterly Report on Form 10-Q were obtained from reports of governmental agencies and industry publications and surveys. We believe the data from third-party sources to be reliable based upon our management's knowledge of the industry, but have not independently verified such data and as such, make no guarantee as to its accuracy, completeness or timeliness. Note to Reader In reading this Quarterly Report on Form 10-Q, references to: "AM Best" means AM Best Company, Inc. "EBITDA" means earnings before interest, taxes, depreciation and amortization. "EBITDAR" means earnings before interest, taxes, depreciation and amortization, and restructuring or rent costs. "E&S" means excess and surplus. "Exchange Act" means the Securities Exchange Act of 1934, as amended. "Fannie Mae" means Federal National Mortgage Association. "Fortegra" or "The Fortegra Group" means The Fortegra Group, Inc. and its subsidiaries. "Fortegra Additional Warrants" means the additional warrants issued to Warburg and Tiptree Holdings to acquire Fortegra Common Stock. "Fortegra Additional Warrants (Warburg)" means the Fortegra Additional Warrants issued to Warburg. "Fortegra Common Stock" means the common stock of Fortegra. "Fortegra Plan" means the 2022 Equity Incentive Plan of Fortegra. "Fortegra Preferred Stock" means the 5,333,333 shares of Series A Preferred Stock of Fortegra issued to Warburg. "Fortegra Warrants" means the warrants to purchase shares of Fortegra Common Stock. "Freddie Mac" means Federal Home Loan Mortgage Corporation. "GAAP" means U.S. generally accepted accounting principles. "Ginnie Mae" means Government National Mortgage Association. "GSE" means government-sponsored enterprise. "Investment" means Investec Inc. "NAIC" means the National Association of Insurance Commissioners. "Premia" means Premia Solutions Limited. "Reliance" means Reliance First Capital, LLC. "SEC" means the U.S. Securities and Exchange Commission. F-1 "Securities Act" means the Securities Act of 1933, as amended. "SOFRA" means the Secured Overnight Financing Rate. "Tiptree" means collectively: Tiptree Advisors Holdings, L.P., Tiptree Advisors, LLC, Tiptree GP Holdings, LLC and Tiptree Holdings GP, LLC. "Tiptree Holdings" means Tiptree Holdings LLC. "Transition Services Agreement" means the Amended and Restated Transition Services Agreement between Tiptree Advisors and Tiptree Inc., effective as of January 1, 2019. "Warburg" means WP Falcon Aggregator, L.P., a Delaware limited partnership affiliated with funds advised or managed by Warburg Pincus LLC. "WP Transaction" means the \$200 million strategic investment in Fortegra by Warburg. F-2 TIPTREE INC. AND SUBSIDIARIES Condensed Consolidated Balance Sheets (Unaudited) (in thousands, except share data) As of September 30, 2024 December 31, 2023 Assets: Investments Available for sale securities, at fair value, net of allowance for credit losses \$1,010,067 \$802,609 Loans, at fair value \$1,816 \$69,556 Equity securities \$95,330 \$68,308 Other investments \$59,250 \$11,088 Total investments \$1,246,463 \$1,051,561 Cash and cash equivalents \$96,187 \$468,711 Restricted cash \$108,183 \$23,850 Notes and accounts receivable, net \$78,624 \$64,608 Reinsurance recoverable \$932,656 \$93,886 Prepaid reinsurance premiums \$978,149 \$900,524 Deferred acquisition costs \$70,923 \$565,746 Goodwill \$208,565 \$20,155 Intangible assets, net \$108,482 \$118,757 Other assets \$166,501 \$165,515 Total assets \$5,505,733 \$5,139,313 Liabilities and Stockholders' Equity: Liabilities: Debt, net \$388,523 \$402,411 Unearned premiums \$1,709,966 \$1,695,058 Policy liabilities and unpaid claims \$1,192,857 \$844,848 Deferred revenue \$692,389 \$673,085 Reinsurance payable \$458,610 \$543,602 Other liabilities and accrued expenses \$407,188 \$403,744 Total liabilities \$4,449,533 \$4,562,748 Stockholders' Equity: Preferred stock: \$0.001 par value, 100,000,000 shares authorized, none issued or outstanding \$A \$A Common stock: \$0.001 par value, 200,000,000 shares authorized, 36,789,571 and 36,756,187 shares issued and outstanding, respectively \$37,679 \$37,679 Additional paid-in capital \$389,275 \$382,394 Accumulated other comprehensive income (loss), net of tax \$(15,171) \$(26,073) Retained earnings \$87,805 \$60,663 Total Tiptree Inc. stockholders' equity \$461,946 \$418,866 Non-controlling interests: Fortegra preferred interests \$77,679 \$77,679 Common interests \$116,575 \$82,020 Total non-controlling interests \$194,254 \$159,699 Total stockholders' equity \$656,200 \$576,565 Total liabilities and stockholders' equity \$5,505,733 \$5,139,313 See accompanying notes to condensed consolidated financial statements. F-3 TIPTREE INC. AND SUBSIDIARIES Condensed Consolidated Statements of Operations (Unaudited) (in thousands, except share data) Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 2024 2023 Revenues: Earned premiums, net \$359,496 \$291,293 \$1,105,273 \$826,418 Service and administrative fees \$95,362 \$100,146 \$311,696 \$290,291 Ceding commissions \$3,716 \$2,440 \$11,525 \$10,761 Net investment income \$111 \$5,416 \$2,250 \$19,613 Net realized and unrealized gains (losses) \$8,316 \$1,457 \$36,518 \$12,459 Other revenue \$18,361 \$15,762 \$51,994 \$43,115 Total revenues \$494,362 \$416,514 \$1,539,256 \$1,202,657 Expenses: Policy and contract benefits \$203,442 \$153,966 \$645,081 \$443,375 Commission expense \$1

202336,749,768Â 373Â \$380,988Â \$(40,577)\$55,643Â \$396,091Â \$77,679Â \$69,803Â \$543,573Â See accompanying notes to condensed consolidated financial statements.F-7TIPTREE INC. AND SUBSIDIARIESCondensed Consolidated Statements of Cash Flows (Unaudited)(in thousands)Nine Months Ended September 30, 20242023Operating Activities:Net income (loss) attributable to common stockholders\$33,816Â \$7,080Â Net income (loss) attributable to non-controlling interests24,511Â 16,789Â Net income (loss)\$58,327Â 23,869Â Adjustments to reconcile net income to net cash provided by (used in) operating activitiesNet realized and unrealized (gains) losses (36,518)(12,459)Non-cash compensation expense13,220Â 5,955Â Amortization/accretion of premiums and discounts(4,16)(5,272)Depreciation and amortization expense16,254Â 17,475Â Non-cash lease expense5,875Â 6,003Â Deferred provision (benefit) for income taxes41,695Â 26,761Â Amortization of deferred financing costs907Â 825Â Change in fair value of liability classified warrants6,018Â (2,611)Other453Â 126Â Changes in operating assets and liabilities:Mortgage loans originated for sale(693,056)(663,669)Proceeds from the sale of mortgage loans originated for sale710,605Â 676,866Â (Increase) decrease in notes and accounts receivable(101,126)(142,020)(Increase) decrease in reinsurance recoverable21,230Â (291,412)(Increase) decrease in prepaid reinsurance premiums(77,625)(168,802)(Increase) decrease in deferred acquisition costs(5,177)(38,936)(Increase) decrease in other assets(1,971)24,664Â Increase (decrease) in unearned premiums14,908Â 249,586Â Increase (decrease) in policy liabilities and unpaid claims348,009Â 246,021Â Increase (decrease) in deferred revenue19,304Â 19,732Â Increase (decrease) in reinsurance payable(84,992)166,144Â Increase (decrease) in other liabilities and accrued expenses(81,125)(45,280)Net cash provided by (used in) operating activities170,799Â 93,566Â Investing Activities:Purchases of investments(614,279)(1,030,746)Proceeds from sales and maturities of investments477,843Â 930,041Â Purchases of property, plant and equipment(2,229)(12,503)Proceeds from notes receivable74,867Â 94,749Â Issuance of notes receivable(82,400)(106,536)Business and asset acquisitions, net of cash and depositsâ€”Â (19,726)Net cash provided by (used in) investing activities(146,198)(144,721)Financing Activities:Dividends paid(11,566)(10,284)Net non-controlling interest (redemptions) contributions and other8,381Â (13,563)Payment of debt issuance costs(144)(366)Proceeds from borrowings and mortgage notes payable773,990Â 1,083,558Â Principal paydowns of borrowings and mortgage notes payable(788,641)(1,019,740)Net cash provided by (used in) financing activities(17,980)39,605Â Effect of exchange rate changes on cash5,188Â (1,935)Net increase (decrease) in cash, cash equivalents and restricted cash11,809Â (13,485)Cash, cash equivalents and restricted cash â€” beginning of period492,561Â 550,847Â Cash, cash equivalents and restricted cash â€” end of period\$504,370Â \$537,362Â Supplemental Schedule of Non-Cash Investing and Financing Activities:Right of use asset obtained in exchange for lease liabilities1,923Â 3,115Â As ofReconciliation of cash, cash equivalents and restricted cashSeptember 30, 2024December 31, 2023Cash and cash equivalents \$396,187Â \$468,711Â Restricted cash108,183Â 23,850Â Total cash, cash equivalents and restricted cash shown in the statements of cash flows\$504,370Â \$492,561Â See accompanying notes to condensed consolidated financial statements.F-8TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptemberÂ 30, 2024(in thousands, except share data) (1) Organization Tiptree Inc. (together with its consolidated subsidiaries, collectively, Tiptree, the Company, or we) is a Maryland Corporation that was incorporated on March 19, 2007. Tiptreeâ€™s common stock trades on the Nasdaq Capital Market under the symbol â€œTIPTREE. Tiptree is a holding company that allocates capital across a broad spectrum of businesses, assets and other investments. We classify our business into two reportable segments: Insurance and Mortgage. We refer to our non-insurance operations, assets and other investments, which is comprised of our Mortgage reportable segment and our non-reportable segments and other business activities, as Tiptree Capital.As of SeptemberÂ 30, 2024, Fortegra was owned approximately 79.3% by Tiptree Holdings, 1.7% by Warburg and 3.0% by management and directors of Fortegra, before giving effect to the exercise of outstanding warrants and management options, and the conversion of outstanding preferred stock. See Note (16) Stockholders' Equity for additional information.(2) Summary of Significant Accounting PoliciesBasis of Presentation and Principles of ConsolidationThe accompanying unaudited condensed consolidated financial statements of Tiptree have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) and include the accounts of the Company and its subsidiaries. The condensed consolidated financial statements are presented in U.S. dollars, the main operating currency of the Company. The unaudited condensed consolidated financial statements presented herein should be read in conjunction with the annual audited financial statements included in the Companyâ€™s Annual Report on Form 10-K for the fiscal year ended December 31, 2023. In the opinion of management, the accompanying unaudited interim financial information reflects all adjustments, including normal recurring adjustments necessary to present fairly the Companyâ€™s financial position, results of operations, comprehensive income and cash flows for each of the interim periods presented. The results of operations for the three and nine months ended SeptemberÂ 30, 2024 are not necessarily indicative of the results that may be expected for the full year ending on December 31, 2024.Non-controlling interests (NCI) on the condensed consolidated balance sheets represent the ownership interests in certain consolidated subsidiaries held by entities or persons other than Tiptree. Accounts and transactions between consolidated entities have been eliminated. Recent Accounting StandardsRecently Adopted Accounting PronouncementsDuring the nine months ended September 30, 2024, there were no accounting standards adopted by the Company.F-9TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptemberÂ 30, 2024(in thousands, except share data)Recently Issued Accounting Pronouncements, Not Yet AdoptedAccounting Standard UpdateDescriptionAdoption DateImpact on Financial Statements2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and 2022-06 Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848The amendments in these updates provide optional guidance for a limited period to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The amendments provide optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions that reference LIBOR or another reference rate expected to be discontinued because of reference rate reform if certain criteria are met.The standard is effective for all entities as of March 12, 2020, through December 31, 2024.The Company is evaluating its option to adopt the guidance when it is applicable.2023-07 (Topic 280) Improvements to Reportable Segment DisclosuresIn November 2023, the Financial Accounting Standards Board (FASB) issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (ASU 2023-07), which requires an enhanced disclosure of significant segment expenses on an annual and interim basis. This guidance will be effective for the annual periods beginning the year ended December 31, 2024, and for interim periods beginning January 1, 2025. Early adoption is permitted. Upon adoption, the guidance should be applied retrospectively to all prior periods presented in the financial statements. The amendments in this update are effective for annual periods beginning after December 15, 2023.The Company does not expect the adoption of this guidance to have a material impact on our consolidated financial statements.2023-09, Income Taxes (Topic 740) Improvements to Income Tax DisclosuresThe amendments in this update enhance the transparency and decision usefulness of income tax disclosures. Investors, lenders, creditors, and other allocators of capital (collectively, â€œinvestorsâ€) indicated that the existing income tax disclosures should be enhanced to provide information to better assess how an entityâ€™s operations and related tax risks and tax planning and operational opportunities affect its tax rate and prospects for future cash flows. Investors currently rely on the rate reconciliation table and other disclosures, including total income taxes paid, to evaluate income tax risks and opportunities. While investors find these disclosures helpful, they suggested possible enhancements to better (1) understand an entityâ€™s exposure to potential changes in jurisdictional tax legislation and the ensuing risks and opportunities, (2) assess income tax information that affects cash flow forecasts and capital allocation decisions, and (3) identify potential opportunities to increase future cash flows.The amendments in this update are effective for annual periods beginning after December 15, 2024.The Company expects to adopt this guidance, when required, which will enhance our income tax disclosures.(3) AcquisitionsAcquisition of Premia Solutions LimitedOn February 6, 2023, a subsidiary of Fortegra acquired a majority of the equity interests in Premia for total cash consideration of approximately \$19,726, net of cash acquired of \$3,873. Premia is an intermediate provider of automotive protection products in the United Kingdom.Identifiable assets acquired were primarily made up of goodwill and intangible assets. Managementâ€™s allocation of the purchase price to the net assets acquired resulted in the recording of goodwill and intangible assets of \$18,359 and \$18,152, respectively. See Note (8) Goodwill and Intangible Assets, net. (4) Operating Segment DataTiptree is a holding company that allocates capital across a broad spectrum of businesses, assets and other investments. Tiptreeâ€™s principal operating subsidiary, Fortegra, is a leading provider of specialty insurance, service contract products and related service solutions. Based on the quantitative analysis performed related to Accounting Standard Codification (ASC) 280, Segment Reporting, our reportable segments are Insurance and Mortgage. We refer to our non-insurance operations, assets and other investments, comprised of our Mortgage reportable segment and our non-reportable operating segments and other business activities, as Tiptree Capital. Corporate activities include holding company interest expense, employee compensation and benefits, and other expenses.Our reportable segmentsâ€™ income or loss is reported before income taxes and non-controlling interests. Segment results incorporate the revenues and expenses of these subsidiaries since they commenced operations or were acquired. Intercompany transactions are eliminated.F-10TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptemberÂ 30, 2024(in thousands, except share data)Descriptions of our Insurance reportable segment and Tiptree Capital, including our Mortgage reportable segment, are as follows:Insurance operations are conducted through Fortegra, which is a leading provider of specialty insurance products and related services. Fortegra designs, markets and underwrites specialty property and casualty insurance products incorporating value-added coverages and services for select target markets or niches. Fortegraâ€™s products and services include niche commercial and personal lines, service contracts, and other insurance services.Tiptree Capital:Mortgage operations are conducted through Reliance. The Companyâ€™s mortgage business originates loans for sale to institutional investors, including GSEs and FHA/VA and services loans on behalf of Fannie Mae, Freddie Mac, and Ginnie Mae.Other includes our remaining maritime shipping operations, asset management and other investments. The tables below present the components of revenue, expense, income (loss) before taxes, and assets for our reportable segments as well as Tiptree Capital - Other for the following periods: Three Months Ended September 30, 2024Tiptree CapitalInsuranceMortgageOtherTotalTotal revenues\$481,013Â \$14,892Â \$(1,543)\$494,362Â Total expenses(433,804)(14,981)(1,060)(449,845)Corporate expensesâ€”Â â€”Â â€”Â (7,736)Income (loss) before taxes\$47,209Â \$(89)\$ (2,603)\$36,781Â Less: provision (benefit) for income taxes16,308Â Net income (loss)\$20,473Â Less: net income (loss) attributable to non-controlling interests8,558Â Net income (loss) attributable to common stockholders\$11,915Â Three Months Ended September 30, 2023Tiptree CapitalInsuranceMortgageOtherTotalTotal revenues\$406,779Â \$14,718Â \$(4,983)\$416,514Â Total expenses(371,057)(14,359)(1,511)(386,927)Corporate expensesâ€”Â â€”Â â€”Â (8,446)Income (loss) before taxes\$35,722Â \$359Â \$(6,494)\$21,141Â Less: provision (benefit) for income taxes12,273Â Net income (loss)\$8,868Â Less: net income (loss) attributable to non-controlling interests6,715Â Net income (loss) attributable to common stockholders\$2,153Â Nine Months Ended September 30, 2024Tiptree CapitalInsuranceMortgageOtherTotalTotal revenues\$1,489,711Â \$46,666Â \$2,879Â \$1,539,256Â Total expenses(1,354,441)(45,474)(2,277)(1,402,192)Corporate expensesâ€”Â â€”Â â€”Â (29,938)Income (loss) before taxes\$135,270Â \$1,192Â \$602Â \$107,126Â Less: provision (benefit) for income taxes48,799Â Net income (loss)\$58,327Â Less: net income (loss) attributable to non-controlling interests24,511Â Net income (loss) attributable to common stockholders\$33,816Â F-11TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptemberÂ 30, 2024(in thousands, except share data)Nine Months Ended September 30, 2023Tiptree CapitalInsuranceMortgageOtherTotalTotal revenues\$1,159,900Â \$43,346Â \$(589)\$1,202,657Â Total expenses(1,074,316)(44,240)(3,008)(1,121,564)Corporate expensesâ€”Â â€”Â â€”Â (28,105)Income (loss) before taxes\$85,584Â \$(894)\$ (3,597)\$52,988Â Less: provision (benefit) for income taxes29,119Â Net income (loss)\$23,869Â Less: net income (loss) attributable to non-controlling interests16,789Â Net income (loss) attributable to common stockholders\$7,080Â The Company conducts its operations primarily in the U.S. with 4.4% and 6.1% of total revenues generated overseas for the three months ended September 30, 2024 and 2023, respectively, and 4.6% and 5.7% for the nine months ended September 30, 2024 and 2023, respectively.The following table presents the reportable segments, Tiptree Capital - Other and Corporate assets for the following periods:As of September 30, 2024As of December 31, 2023Tiptree CapitalTiptree CapitalInsuranceMortgageOtherCorporateTotalInsuranceMortgageOtherCorporateTotalTotal assets\$5,235,340Â \$189,952Â \$57,739Â \$22,702Â \$5,505,733Â \$4,835,685Â \$160,147Â \$126,624Â \$16,857Â \$5,139,313Â F-12TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptemberÂ 30, 2024(in thousands, except share data)(5) InvestmentsThe following table presents the Companyâ€™s investments related to insurance operations and other Tiptree investing activities, measured at fair value as of the following periods:As of September 30, 2024Tiptree CapitalInsuranceMortgageOtherTotalAvailable for sale securities, at fair value, net of allowance for credit losses\$978,979Â \$â€”Â \$31,088Â \$1,010,067Â Loans, at fair value\$8,976Â 72,840Â \$â€”Â 81,816Â Equity securities90,999Â â€”Â 4,331Â 95,330Â Other investments55,137Â 3,717Â 396Â 59,250Â Total investments\$1,134,091Â \$76,557Â \$35,815Â \$1,246,463Â As of December 31, 2023Tiptree CapitalInsuranceMortgageOtherTotalAvailable for sale securities, at fair value, net of allowance for credit losses\$772,135Â \$â€”Â \$30,474Â \$802,609Â Loans, at fair value\$11,218Â 58,338Â â€”Â 69,556Â Equity securities27,113Â â€”Â 41,195Â 68,308Â Other investments106,760Â 3,931Â 397Â 111,088Â Total investments\$917,226Â \$62,269Â \$72,066Â \$1,051,561Â Available for Sale Securities, at fair valueA majority of the Companyâ€™s investments in Available for Sale Securities, at fair value, net of allowance for credit losses (AFS securities) as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023 are held by subsidiaries in the insurance segment. The following tables present the Companyâ€™s investments in AFS securities:As of September 30, 2024Amortized costAllowance for credit losses(1)Grossunrealized gainsGrossunrealized lossesFair valueU.S. Treasury securities and obligations of U.S. government authorities and agencies\$454,042Â \$â€”Â \$1,791Â \$(20,745)\$435,088Â Obligations of state and political subdivisions43,886Â (1)66Â (2,414)41,537Â Corporate securities507,055Â (478)6,714Â (6,103)507,188Â Asset backed securities26,298Â (131)2Â (2,349)23,802Â Certificates of deposit1,454Â â€”Â â€”Â 1,454Â Obligations of foreign governments1,393Â â€”Â â€”Â 1,393Â Totals1,033,819Â (1,033,819Â (610)\$8,573Â (31,715)\$1,010,067Â As of December 31, 2023Amortized costAllowance for credit losses(1)Grossunrealized gainsGrossunrealized lossesFair valueU.S. Treasury securities and obligations of U.S. government authorities and agencies\$496,731Â \$â€”Â \$515Â \$(27,161)\$470,085Â Obligations of state and political subdivisions48,762Â (1)51Â (3,353)45,459Â Corporate securities260,961Â (73)2,445Â (8,735)254,598Â Asset backed securities29,275Â (10)3Â (3,082)26,186Â Certificates of deposit1,724Â â€”Â â€”Â 1,724Â Obligations of foreign governments4,705Â â€”Â â€”Â (148)4,557Â F-13TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptemberÂ 30, 2024(in thousands, except share data)Total\$842,158Â \$(84)\$3,014Â \$(42,479)\$802,609Â (1) Represents the amount of impairment that has resulted from credit-related factors, and therefore was recognized in net realized and unrealized gains (losses) as a credit loss on AFS securities. Amount excludes unrealized losses relating to non-credit factors. The amortized cost and fair values of AFS securities, by contractual maturity date, are shown below. Expected maturities may differ from contractual maturities because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties. As of September 30, 2024December 31, 2023Amortized costFair valueAmortized costFair valueDue in one year or less \$258,395Â \$258,260Â \$247,613Â \$246,489Â Due after one year through five years381,211Â 377,227Â 318,763Â 307,423Â Due after five years through ten years139,225Â 126,312Â 46,377Â 39,211Â Due after ten years228,690Â 224,448Â 200,130Â 183,290Â Asset backed securities26,298Â 23,820Â 29,275Â 26,186Â Total\$1,033,819Â \$1,010,067Â \$842,158Â \$802,609Â The following tables present the gross unrealized losses on AFS securities by length of time that individual AFS securities have been in a continuous unrealized loss position for less than twelve months, and twelve months or greater and do not have an allowance for credit losses:As of September 30, 2024Less Than or Equal to One YearMore Than One YearFair valueGrossunrealized losses# of Securities(1)Fair valueGross unrealized losses# of Securities(1)U.S. Treasury securities and obligations of U.S. government authorities and agencies\$24,763Â (376)513Â \$190,130Â (\$20,369)584Â Obligations of state and political subdivisions2,296Â (16)130Â 34,491Â (2,398)105Â Corporate securities140,907Â (1,137)482Â 106,354Â (4,966)396Â Asset backed securitiesâ€”Â â€”Â 23,009Â (2,349)133Â Obligations of foreign governmentsâ€”Â â€”Â 6Â 1,289Â (104)6Â Totals167,966Â (\$1,529)1,131Â \$355,273Â (\$30,186)1,224Â As of December 31, 2023Less Than or Equal to One YearMore Than One YearFair valueGrossunrealized losses# of Securities(1)Fair valueGross unrealized losses# of Securities(1)U.S. Treasury securities and obligations of U.S. government authorities and agencies\$109,011Â (\$6,522)459Â \$185,950Â (\$20,639)480Â Obligations of state and political subdivisions537Â (53)430Â 39,319Â (3,300)131Â Corporate securities83,747Â (4,881)868Â 57,679Â (3,854)148Â Asset backed securities2,187Â (259)54Â 23,999Â (2,823)129Â Obligations of foreign governments2,904Â â€”Â 3Â 1,653Â (148)7Â Totals198,386Â (\$11,715)1,427Â \$308,600Â (\$30,764)895Â (1)Â \$Â 1,010,067Â As of SeptemberÂ 30, 2024 and December 31, 2023, the Company was able to hold the fixed maturity AFS securities that were in an unrealized loss position as of SeptemberÂ 30, 2024 until full recovery of their amortized cost basis.F-14TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptemberÂ 30, 2024(in thousands, except share data)The table below presents a roll-

forward of the activity in the allowance for credit losses on AFS securities by type as of September30, 2024:Obligations of state and political subdivisionsCorporate securitiesAsset backed securitiesObligations of foreign governmentsTotalBalance at December 31, 2022\$(3)\$(183)\$(1)\$(3)\$(190)(Increase) in allowance for credit lossesâ€“(287)(14)â€“(301)Gains from recoveries of amounts previously written off139A 1A 3A 145A Balance at September 30, 2023\$(1)\$(331)\$(14)â€“(346)Balance at December 31, 2023\$(1)\$(73)\$(10)â€“(84)(Increase) in allowance for credit lossesâ€“(47)(122)â€“(169)Additions for AFS securities purchased with credit deterioration during the yearâ€“(380)â€“(â€“(380)Reduction in credit losses due to AFS securities sold during the yearâ€“(2A â€“(â€“(2A Gains from recoveries of amounts previously written offâ€“(20A 1A â€“(21A Balance at September 30, 2024\$(1)\$(478)\$(131)â€“(610)The Company applies a discounted cash flow model, based on assumptions and model outputs provided by an investment management company, in determining its lifetime expected credit losses on AFS securities. This includes determining the present value of expected future cash flows discounted at the book yield of the security.The table below presents the amount of gains from recoveries (credit losses) on AFS securities recorded by the Company for the following period:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Net gains from recoveries (credit losses) on AFS securities\$316A \$(50)\$(526)\$(156)Pursuant to certain reinsurance agreements and statutory licensing requirements, the Company has deposited invested assets in custody accounts or insurance department safekeeping accounts. The Company cannot remove or replace investments in regulatory deposit accounts without prior approval of the contractual party or regulatory authority, as applicable. The following table presents the Companyâ€™s restricted investments included in the Companyâ€™s AFS securities:As ofSeptember 30, 2024December 31, 2023Fair value of restricted investments in trust pursuant to reinsurance agreements\$14,844A \$49,735A Fair value of restricted investments for special deposits required by state insurance departments30,234A 16,694A Total fair value of restricted investments\$45,078A \$66,429A The following table presents additional information on the Companyâ€™s AFS securities:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Purchases of AFS securities\$182,430A \$146,512A \$471,202A \$449,156A Proceeds from maturities, calls and prepayments of AFS securities\$21,911A \$231,101A \$263,990A \$319,100A Gross proceeds from sales of AFS securities\$4,425A \$2,578A \$24,264A \$42,156A The following table presents the gross realized gains and gross realized losses from sales and redemptions of AFS securities: F-15TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember30, 2024(in thousands, except share data)Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Gross realized gains\$220A \$80A \$360A \$80A Gross realized (losses)(277)(78)(510)(3,034)Total net realized gains (losses) from investment sales and redemptions\$(57)\$2A \$(150)\$(2,954)F-16TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember30, 2024(in thousands, except share data)Loans, at fair valueThe following table presents the Companyâ€™s investments in loans measured at fair value and the Companyâ€™s investments in loans measured at fair value pledged as collateral:As of September 30, 2024As of December 31, 2023Fair valueUnpaid principal balance (UPB)Fair value exceeds / (below) UPBPledged as collateralFair valueUnpaid principal balance (UPB)Fair value exceeds / (below) UPBPledged as collateralInsurance:Corporate loans (1)\$8,976A \$12,676A \$(3,700)â€“(A \$11,218A \$14,671A \$(3,453)â€“(A Mortgage:Mortgage loans held for sale (2)72,840A 71,086A 1,754A 71,906A 58,338A 56,481A 1,857A 57,248A Total loans, at fair values\$81,816A \$83,762A \$(1,946)\$71,906A \$69,556A \$71,152A \$(1,596)\$57,248A (1A)A A The cost basis of Corporate loans was approximately \$12,676 and \$14,671 at September30, 2024 and December31, 2023, respectively. (2)A A A As of September 30, 2024, there were three mortgage loans held for sale that were 90 days or more past due. As of December 31, 2023, there were three mortgage loans held for sale that were 90 days or more past due.Equity SecuritiesEquity securities consist mainly of publicly traded common and preferred stocks and exchange traded funds. As of December31, 2023, 16.98A million shares of Invesque were included within the equity securities balance, for which the Company elected to apply the fair value option. On April 15, 2024, the Company sold its 16.98 million shares of Invesque for \$625 of proceeds resulting in a realized loss of \$134,204. The following table presents information on the cost and fair value of the Companyâ€™s equity securities related to Insurance and Tiptree Capital as of the following periods:As of September 30, 2024InsuranceTiptree Capital - OtherTotalCostFair ValueCostFair ValueCostFair ValueExchange traded funds\$5,387A \$5,336A â€“(A \$â€“(A \$5,387A \$5,336A Other equity securities75,607A 85,663A 4,967A 4,331A 80,574A 89,994A Total equity securities\$80,994A \$90,999A \$4,967A 4,331A \$85,961A \$95,330A As of December 31, 2023InsuranceTiptree Capital - OtherTotalCostFair ValueCostFair ValueInvesque\$23,339A \$719A \$(111,490A \$3,442A \$134,829A \$4,161A Exchange traded funds1,339A 1,349A â€“(A â€“(A 1,339A 1,349A Other equity securities22,741A 25,045A 29,942A 37,753A 52,683A 62,798A Total equity securities\$47,419A \$27,113A \$41,432A \$41,195A \$188,851A \$68,308A Other InvestmentsThe following table contains information regarding the Companyâ€™s other investments as of the following periods:As of September 30, 2024Tiptree CapitalInsuranceMortgageOtherTotalCorporate bonds, at fair value (1)\$9,560A â€“(A â€“(A \$9,560A Debentures25,754A â€“(A â€“(A 25,754A Investment in credit fund19,823A â€“(A â€“(A 19,823A Otherâ€“(A 3,717A 396A 4,113A Total other investments\$55,137A \$3,717A \$396A \$59,250A F-17TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember30, 2024(in thousands, except share data)As of December 31, 2023Tiptree CapitalInsuranceMortgageOtherTotalCorporate bonds, at fair value (1)\$62,081A â€“(A â€“(A \$62,081A Debentures25,648A â€“(A â€“(A 25,648A Investment in credit fund11,830A â€“(A â€“(A 11,830A Other7,201A 3,931A 397A 11,529A Total other investments\$106,760A \$3,931A \$397A \$111,088A (1A)A A The cost basis of corporate bonds was \$8,927 and \$59,315 as of September30, 2024 and December31, 2023, respectively.Net Investment Income - InsuranceNet investment income represents investment income and expense from investments related to insurance operations as disclosed within net investment income on the condensed consolidated statements of operations. The following table presents the components of net investment income by source of income:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Interest:AFS securities\$8,431A \$5,255A \$21,894A \$16,863A Loans, at fair value22A 168A 77A 422A Other investments2,035A 1,758A 5,157A 5,837A Dividends from equity securities412A 39A 684A 1,339A Subtotal10,900A 7,220A 27,812A 24,461A Less: investment expenses1,789A 1,804A 5,562A 4,648A Net investment income\$9,11A \$5,416A \$22,250A \$19,613A Other Investment Income - Tiptree Capital Other investment income represents revenue from non-insurance activities as disclosed within other revenue on the condensed consolidated statements of operations, see Note (15) Other Revenue and Other Expenses. The following tables present the components of other investment income by type:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Interest income from Loans, at fair values1,061A \$826A \$2,819A \$2,213A Loan fee income4,877A 4,193A 14,017A 12,186A Other1947A 1,072A 2,553A 2,458A Other investment income\$6,885A \$6,091A \$19,389A \$16,857A Net Realized and Unrealized Gains (Losses)The following table presents the components of net realized and unrealized gains (losses) recorded on the condensed consolidated statements of operations. Net unrealized gains (losses) on AFS securities are included within other comprehensive income (loss) (OCI), net of tax, and, as such, are not included in this table. Net realized and unrealized gains (losses) on non-investment related financial assets and liabilities are included below:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Net realized gains (losses)Insurance:Reclass of unrealized gains (losses) on AFS securities from OCI \$(58)\$2A \$(151)\$(2,954)Net gains from recoveries (credit losses) on AFS securitiesâ€“(A (50)â€“(A (156)F-18TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember30, 2024(in thousands, except share data)Net realized gains (losses) on loans â€“(A (2,902)\$58A (2,900)Net realized gains (losses) on equity securities (1)20A (1,076)(22,023)(1,923)Net realized gains (losses) on corporate bonds70A (695)\$2,870A (1,919)Other 89A 1,089A (872)335A Tiptree CapitalMortgage:Net realized gains (losses) on loans13,553A 8,484A 35,305A 29,680A Other(1,048)1,971A (1,294)2,107A Other:Net realized gains (losses) on equity securities (1)â€“(A â€“(A (98,529)â€“(A Total net realized gains (losses)\$12,626A \$7,187A \$(84,636)\$22,270A Net unrealized gains (losses)Insurance:Net change in unrealized gains (losses) on loans \$(123)\$2,563A \$(247)\$(1,510)Net gains from recoveries (credit losses) on AFS securities316A â€“(A (526)â€“(A Net unrealized gains (losses) on equity securities held at period end1,287A (3,844)7,436A (2,537)Reclass of unrealized (gains) losses from prior periods for equity securities sold (1)â€“(A 410A 22,567A (7)Other 617A 2,887A (1,530)2,969A Tiptree CapitalMortgage:Net change in unrealized gains (losses) on loans332A (287)(103)(476)Other(3,975)(834)(4,246)(2,365)Other:Net realized gains (losses) on equity securities held at period end(965)(6,624)(687)(5,561)Reclass of unrealized (gains) losses from prior periods for equity securities sold (1)â€“(A â€“(A 10,289A â€“(A Other (1,799)(1)(1,799)(324)Total net unrealized gains (losses)(4,310)(5,730)(121,154)(9,811)Total net realized and unrealized gains (losses)\$8,316A \$1,457A \$36,518A \$12,459A (1) On April 15, 2024, the Company sold its 16.98 million shares of Invesque for \$625 of proceeds resulting in a realized loss of \$134,204.(6) Notes and Accounts Receivable, netThe following table presents the total notes and accounts receivable, net:As ofSeptember 30, 2024December 31, 2023Accounts and premiums receivable, net\$351,060A \$260,383A Retrospective commissions receivable284,822A 265,918A Notes receivable, net138,890A 134,131A Other receivables14,852A 24,176A Total notes and accounts receivable, net\$789,424A \$684,608A The following table presents the total valuation allowance and bad debt expense for the following periods:F-19TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember30, 2024(in thousands, except share data)Valuation allowanceBad Debt ExpenseAs ofThree Months Ended September 30, Nine Months EndedSeptember 30, September 30, 2024December 31, 20232024202320242023Notes receivable, net - premium financing program (1)\$28A \$46A \$33A \$17A \$118A \$101A Accounts and premiums receivable, net\$594A \$66A \$8A \$2A \$333A \$14A (1A)A A As of September30, 2024 and December31, 2023, there were \$18 and \$219 in balances classified as 90 days plus past due, respectively.(7) Reinsurance Recoverable and Prepaid Reinsurance PremiumsThe following table presents the effect of reinsurance on premiums written and earned by our insurance business for the following periods:Direct AmountCeded to Other CompaniesAssumed from Other CompaniesNet AmountPercentage of Amount - Assumed to NetThree Months Ended September 30, 2024Premiums written:Life insurance19,149A \$9,621A 16A \$9,544A 0.2A %Accident and health insurance34,333A 22,344A 84A 12,073A 0.7A %Property and liability insurance519,565A 259,803A 107,894A 367,656A 29.3A %Total premiums written\$73,047A \$291,768A \$107,994A \$389,273A 27.7A %Premiums earned:Life insurance\$20,056A \$10,176A \$55A \$9,935A 0.6A %Accident and health insurance33,974A 21,850A 55A 12,179A 0.5A %Property and liability insurance454,793A 246,820A 129,409A 337,382A 38.4A %Total premiums earned\$508,823A \$278,846A \$129,519A \$359,496A 36.0A %Three Months Ended September 30, 2023Premiums written:Life insurance122,161A \$11,207A \$11,070A \$11,024A 0.6A %Accident and health insurance36,070A 24,961A (5,773)5,336A (108.2)%Property and liability insurance463,891A 227,785A 81,455A 317,561A 25.7A %Total premiums written\$522,122A \$263,953A \$75,752A \$333,921A 22.7A %Premiums earned:Life insurance20,585A \$10,186A \$63A \$10,462A 0.6A %Accident and health insurance34,688A 24,071A (5,765)4,852A (118.8)%Property and liability insurance366,462A 174,801A 84,318A 275,979A 30.6A %Total premiums earned\$421,735A \$209,058A \$78,616A \$291,293A 27.0A %F-20TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember30, 2024(in thousands, except share data)Direct AmountCeded to Other CompaniesAssumed from Other CompaniesNet AmountPercentage of Amount - Assumed to NetNine Months Ended September 30, 2024Premiums written:Life insurance\$55,579A \$27,902A \$260A \$27,937A 0.9A %Accident and health insurance93,004A 62,093A 10,192A 41,103A 24.8A %Property and liability insurance1,455,323A 769,268A 318,226A 1,004,281A 31.7A %Total premiums written\$1,603,906A \$859,263A \$138,678A \$1,073,321A 30.6A %Premiums earned:Life insurance\$60,623A \$30,751A \$322A \$30,194A 1.1A %Accident and health insurance100,331A 66,142A 10,152A 44,341A 22.9A %Property and liability insurance1,305,534A 694,946A 420,150A 1,030,738A 40.8A %Total premiums earned\$1,466,488A \$791,839A \$430,624A \$1,105,273A 39.0A %Nine Months Ended September 30, 2023Premiums written:Life insurance\$59,625A \$30,389A \$187A \$29,423A 0.6A %Accident and health insurance93,840A 63,978A 6,119A 35,981A 17.0A %Property and liability insurance1,294,903A 714,195A 289,527A 870,235A 33.3A %Total premiums written\$1,448,368A \$808,562A \$295,833A \$935,639A 31.6A %Premiums earned:Life insurance\$61,662A \$30,676A \$215A \$31,201A 0.7A %Accident and health insurance102,407A 70,024A 6,153A 38,536A 16.0A %Property and liability insurance1,013,832A 550,089A 292,938A 756,681A 38.7A %Total premiums earned\$1,177,901A \$650,789A \$299,306A \$826,418A 36.2A %The following table presents the components of policy and contract benefits, including the effect of reinsurance on losses and loss adjustment expenses (LAE) incurred:Direct AmountCeded to Other CompaniesAssumed from Other CompaniesNet AmountPercentage of Amount - Assumed to NetThree Months Ended September 30, 2024Losses and LAE IncurredLife insurance\$10,251A \$6,078A \$5A \$4,178A 0.1A %Accident and health insurance6,463A 5,060A 550A 1,953A 28.2A %Property and liability insurance218,525A 134,038A 85,314A 169,801A 50.2A %Total losses and LAE incurred\$235,239A \$145,176A \$85,869A \$175,932A 48.8A %Member benefit claims (1)27,510A Total policy and contract benefits\$203,442A Three Months Ended September 30, 2023Losses and LAE IncurredLife insurance\$11,386A \$6,014A \$26A \$5,398A 0.5A %Accident and health insurance8,259A 6,796A (253)1,210A (20.9)%Property and liability insurance186,371A 124,492A 56,636A 118,515A 47.8A %Total losses and LAE incurred\$206,016A \$137,302A \$56,409A \$125,123A 45.1A %Member benefit claims (1)28,843A Total policy and contract benefits\$153,966A F-21TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember30, 2024(in thousands, except share data)Nine Months Ended September 30, 2024Losses and LAE IncurredLife insurance\$32,746A \$18,308A \$(16)\$14,422A (0.1)%Accident and health insurance17,355A 12,027A 11,035A 16,363A 67.4A %Property and liability insurance648,751A 376,720A 253,755A 525,786A 48.3A %Total losses and LAE incurred\$698,852A \$407,055A \$264,774A \$556,571A 47.6A %Member benefit claims (1)88,510A Total policy and contract benefits\$645,081A Nine Months Ended September 30, 2023Losses and LAE IncurredLife insurance\$35,969A 19,436A \$82A 16,615A 0.5A %Accident and health insurance12,001A 16,391A 5,560A 10,170A 54.7A %Property and liability insurance146,299A 134,394A 177,787A 327,692A 54.3A %Total losses and LAE incurred\$521,269A \$350,221A \$183,429A \$354,477A 51.7A %Member benefit claims (1)88,898A Total policy and contract benefits\$443,375A (1) Member benefit claims are not covered by reinsurance.The following table presents the components of the reinsurance recoverable:As ofSeptember 30, 2024December 31, 2023Ceded claim reserves:Life insurance\$4,131A \$4,733A Accident and health insurance24,136A 22,660A Property and liability insurance553,658A 420,894A Total ceded claim reserves recoverable581,925A 448,287A Other reinsurance settlements recoverable350,731A 505,599A Total reinsurance recoverables\$932,656A \$953,886A The following table presents the components of prepaid reinsurance premiums:As ofSeptember 30, 2024December 31, 2023Prepaid reinsurance premiums:Life insurance (1)\$872,749A \$74,815A Accident and health insurance (1)7,392A 76,440A Property and liability insurance833,008A 749,269A Total prepaid reinsurance premiums\$978,149A \$900,524A (1A)A A Including policyholder account balances ceded. The following table presents the aggregate amount included in reinsurance receivables that is comprised of the three largest receivable balances from non-affiliated reinsurers:As ofSeptember 30, 2024Total of the three largest receivable balances from non-affiliated reinsurers\$175,205A As of September30, 2024, the non-affiliated reinsurers from whom our insurance business has the largest receivable balances were: Allianz Global Risks US Insurance Company (AM Best Rating: A+), (Allianz), Allianz Reinsurance America, Inc. (AM Best Rating: A+) (Allianz), and MAPFRE Re, S.A. (AM Best Rating: A). These balances do not require collateral based on the authorized status of the parties. The Company monitors authorization status, financial statements and AM Best ratings of its reinsurers periodically. As of September30, 2024, the Company does not believe there is a risk of loss due to the concentration of credit risk in the reinsurance program given the related collateralization or reinsurer AM Best rating.F-22TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember30, 2024(in thousands, except share data) (8) Goodwill and Intangible Assets, netThe following table presents identifiable finite and indefinite-lived intangible assets, accumulated amortization, and goodwill by operating segment and/or reporting unit, as appropriate:As of September 30, 2024As of December 31, 2023Finite-Lived Intangible Assets:InsuranceOtherTotalInsuranceOtherTotalCustomer relationships\$163,863A â€“(A \$163,863A \$162,844A â€“(A \$162,844A Accumulated amortization(84,543)â€“(A (84,543)(74,776)â€“(A (74,776)Trade names16,304A 800A 17,104A 16,227A 800A 17,027A Accumulated amortization(9,527)(740)(10,267)(8,452)(680)(9,132)Software licensing17,793A 640A 18,433A 17,372A 640A 18,012A Accumulated amortization(10,590)(640)(11,230)(9,891)(640)(10,531)Insurance policies and contracts acquired36,500A â€“(A 36,500A 36,500A â€“(A 36,500A Accumulated amortization(36,500)â€“(A (36,500)(36,500)â€“(A (36,500)Other1,112A â€“(A 1,112A 1,088A â€“(A 1,088A Accumulated amortization(751)â€“(A (751)(536)â€“(A (536)Total finite-lived intangible assets\$93,661A 60A 93,721A 103,876A 120A 103,996A Indefinite-Lived Intangible Assets: (1)Insurance licensing agreements13,761A â€“(A 13,761A 13,761A â€“(A 13,761A Otherâ€“(A 1,000A 1,000A â€“(A 1,000A Total indefinite-lived intangible assets13,761A 1,000A 14,761A 13,761A 1,000A 14,761A Total intangible assets, net\$107,422A \$1,060A \$108,482A \$117,637A 1,120A \$118,757A Goodwill 206,857A 1,708A 208,565A 204,447A 1,708A 206,155A Total goodwill and intangible assets, net\$314,279A \$2,768A \$317,047A \$322,084A \$2,828A \$324,912A (1A)A A Impairment tests are

[illegible]

assets and obligations of U.S. government authorities and agencies\$470,085\$470,085 Obligations of state and political subdivisions\$45,459\$45,459 Obligations of foreign governments\$4,557\$4,557 Certificates of deposit\$1,724\$1,724 Asset backed securities\$26,171\$15,261 Corporate securities\$254,598\$254,598 Total available for sale securities, at fair value\$1,724\$800,870\$15,802,609\$ Loans, at fair value:Corporate loans\$1,051\$9,167\$11,218 Mortgage loans held for sale\$58,338\$58,338 Total loans, at fair value\$60,389\$9,167\$69,556 Equity securities:Invesque\$161\$161 Exchange traded funds\$1,349\$1,349 Other equity securities\$5,072\$6,726\$62,798 Total equity securities\$60,582\$60,582 Other investments, at fair value:Corporate bonds\$62,081\$62,081 Derivative assets\$162\$3,821\$3,983 Other\$18,979\$18,979 Total other investments, at fair value\$81,222\$81,222\$85,043 Mortgage servicing rights (1)\$40,836\$40,836 Total\$62,306\$942,481\$61,565\$1,066,352 Liabilities: (2)Derivative liabilities\$937\$444\$981\$ Fortegra Additional Warrants (Warburg)\$3,522\$3,522 Contingent consideration payable\$2,604\$2,604 Total\$937\$6,170\$7,107\$ (1)\$45,459\$45,459 Included in other assets. See Note (14) Other Assets and Other Liabilities and Accrued Expenses. (2)\$45,459\$45,459 Included in other liabilities and accrued expenses. See Note (14) Other Assets and Other Liabilities and Accrued Expenses. F-30TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)Transfers between Level 2 and 3 were a result of subjecting third-party pricing on assets to various liquidity, depth, bid-ask spread and benchmarking criteria as well as assessing the availability of observable inputs affecting their fair valuation. The following table presents additional information about assets that are measured at fair value on a recurring basis for which the Company has utilized Level 3 inputs to determine fair value for the following periods: A A A For the Nine Months EndedSeptember 30, 20242023Balance at January 1,\$61,565\$63,590\$ Net realized and unrealized gains or losses included in:Earnings\$1,333\$ (3,610)\$ OCI\$175\$2,563\$ Origination of IRLCs\$31,100\$33,185\$ Purchases\$31,314\$31,100\$ Sales and repayments\$31,314\$31,100\$ Distributions\$1,910\$ Conversions to mortgage loans held for sale\$31,435\$ (3,835)\$ Transfer out of Level 3\$31,435\$ (3,835)\$ (41)\$ Conversions to real estate owned\$81\$ Balance at September 30, \$60,728\$61,958\$ Changes in unrealized gains (losses) included in earnings related to assets still held at period end\$1,333\$ (8,610)\$ Changes in unrealized gains (losses) included in OCI related to assets still held at period end\$75\$2,563\$ The following table presents the range and weighted average (WA) used to develop significant unobservable inputs for the fair value measurements of Level 3 assets and liabilities: As of September 30, 2024December 31, 2023Valuation techniqueUnobservable input(s)September 30, 2024December 31, 2023AssetsFair valueRangeWA (1)RangeWA (1)IRLCs\$3,483\$3,818\$ Internal modelPull through rate45%to95%64%to95%59%Mortgage servicing rights\$39,634\$40,836\$ External modelDiscount rate10%to15%11%to16%10%to16%11%Cost to service\$65to\$3,000\$126\$65to\$3,000\$113\$Prepayment speed3%to82%9%to82%9%Equity securities\$8,612\$7,266\$ Internal modelForecast EBITDA\$1,422,000to\$1,604,000\$A\$1,039,000to\$1,422,000\$A\$Corporate loans\$9,976\$9,167\$ External modelBid marks\$71to\$71\$71\$71to\$75\$73\$Total\$60,705\$61,547\$ LiabilitiesFortegra Additional Warrants (Warburg)\$9,540\$3,522\$ External modelDiscount rate3%to5%3.4%to5%3.8%Implied Equity Volatility40%to50%45%40%to50%45%Contingent consideration payable\$2,740\$2,604\$ Cash Flow modelForecast Cash EBITDA\$2,500to\$4,000\$A\$2,500to\$4,000\$A\$Forecast Underwriting EBITDA\$2,000\$A\$2,000\$A\$to\$2,000\$A\$Totals\$12,280\$6,126\$ (1)\$ A A A Unobservable inputs were weighted by the relative fair value of the instruments. F-31TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)The following table presents the carrying amounts and estimated fair values of financial assets and liabilities that are not recorded at fair value and their respective levels within the fair value hierarchy: As of September 30, 2024As of December 31, 2023Level within fair value hierarchyFair valueCarrying valueLevel within fair value hierarchyFair valueCarrying valueAssets:Debt securities\$25,754\$25,754\$285,648\$25,648\$ Notes receivable, net\$138,890\$138,890\$2134,131\$134,131\$ Total assets\$164,644\$164,644\$159,779\$159,779\$ Liabilities:Debt\$339,363\$339,363\$396,834\$340,801\$411,488\$ Total liabilities\$395,363\$396,834\$406,801\$411,488\$ Debt securities: Since interest rates on debt securities are at current market rates for similar credit risks, the carrying amount approximates fair value. These values are not a allowance for doubtful accounts. See Note (5) Investments. Notes Receivable, net: To the extent that carrying amounts differ from fair value, fair value is determined based on contractual cash flows discounted at market rates for similar credits. Categorized under Level 2 in the fair value hierarchy. See Note (6) Notes and Accounts Receivable, net. Debt: The carrying value, which approximates fair value of floating rate debt, represents the total debt balance at face value excluding the unamortized discount. The fair value of the Junior subordinated notes is determined based on dealer quotes. Categorized under Level 3 in the fair value hierarchy. Additionally, the following financial assets and liabilities on the condensed consolidated balance sheets are not carried at fair value, but whose carrying amounts approximate their fair value: Cash and Cash Equivalents: The carrying amounts of cash and cash equivalents are carried at cost which approximates fair value. Categorized under Level 1 in the fair value hierarchy. Accounts and Premiums Receivable, net, Retrospective Commissions Receivable and Other Receivables: The carrying amounts approximate fair value since no interest rate is charged on these short duration assets. Categorized under Level 2 in the fair value hierarchy. See Note (6) Notes and Accounts Receivable, net. Due from Brokers, Dealers, and Trustees and Due to Brokers, Dealers and Trustees: The carrying amounts are included in other assets and other liabilities and accrued expenses and approximate their fair value due to their short term nature. Categorized under Level 2 in the fair value hierarchy. F-32TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)(12) Liability for Unpaid Claims and Claim Adjustment ExpensesRoll forward of Claim LiabilityThe following table presents the activity in the net liability for unpaid losses and allocated loss adjustment expenses of short duration contracts for the following periods: Nine Months EndedSeptember 30, 20242023Policy liabilities and unpaid claims balance as of January 1,\$844,848\$567,193\$ A A A Less: liabilities of policy-holder account balances, gross (878)\$ (1,923)\$ A A A Less: non-insurance warranty benefit claim liabilities (2,103)\$ (140)\$ Gross liabilities for unpaid losses and loss adjustment expenses\$841,867\$565,130\$ A A A Less: reinsurance recoverable on unpaid losses - short duration (448,117)\$ (266,889)\$ A A A Less: other lines, gross (295)\$ (184)\$ Net balance as of January 1, short duration\$393,455\$298,057\$ Incurred (short duration) related to: A A A A Current year\$55,034\$353,167\$ A A A Prior years\$646\$910\$ Total incurred\$55,680\$354,077\$ Paid (short duration) related to: A A A A Current year\$242,422\$170,949\$ A A A Prior years\$99,174\$62,739\$ Total paid\$341,596\$233,688\$ Net balance as of September 30, short duration\$607,539\$418,446\$ A A A A Plus: reinsurance recoverable on unpaid losses - short duration\$581,685\$393,333\$ A A A A Plus: other lines, gross\$241\$161\$ Gross liabilities for unpaid losses and loss adjustment expenses\$1,89,465\$811,940\$ A A A A Plus: liabilities of policy-holder account balances, gross\$600\$1,157\$ A A A A Plus: non-insurance warranty benefit claim liabilities\$2,792\$117\$ Policy liabilities and unpaid claims balance as of September 30, \$1,192,857\$813,214\$ The following schedule reconciles the total amount of losses incurred on short duration contracts per the table above to the amount of total losses incurred as presented in the condensed consolidated statements of operations, excluding the amount for member benefit claims: Three Months Ended September 30, Nine Months Ended September 30, 2024202320242023Short duration incurred\$175,845\$125,165\$ \$555,680\$354,077\$ Other lines incurred (83)\$ (281)\$ (261)\$ Unallocated loss adjustment expenses\$170\$239\$917\$399\$ Total losses incurred\$175,932\$125,123\$ \$556,571\$354,477\$ During the nine months ended September 30, 2024, the Company experienced unfavorable prior year development of \$646, primarily driven by higher-than-expected claims paid development in our commercial lines of business. During the nine months ended September 30, 2023, the Company experienced unfavorable prior year development of \$910, primarily as a result of higher-than-expected claim severity in our commercial lines of business partially offset by favorable development in our personal lines of business as a result of lower-than-expected claim severity. F-33TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)Management considers the prior year development for each of these years to be insignificant when considered in the context of our annual earned premiums, net as well as our net losses and loss adjustment expenses and member benefit claims expenses. We analyze our development on a quarterly basis and given the short duration nature of our products, favorable or adverse development emerges quickly and allows for timely reserve strengthening, if necessary, or modifications to our product pricing or offerings. The unfavorable prior year development of \$646 in the nine months ended September 30, 2024 represented 0.5% of our insurance business income before taxes of \$135,270 and 0.2% of the opening net liability for losses and loss adjustment expenses of \$393,455, as of January 1, 2024. The unfavorable prior year development of \$910 in the nine months ended September 30, 2023 represented 1.1% of our insurance business income before taxes of \$85,584, and 0.3% of the opening net liability for losses and loss adjustment expenses of \$298,057, as of January 1, 2023. Based upon our internal analysis and our review of the statement of actuarial opinions provided by our actuarial consultants, we believe that the amounts recorded for policy liabilities and unpaid claims reasonably represent the amount necessary to pay all claims and related expenses which may arise from incidents that have occurred as of the balance sheet date. (13) Revenue from Contracts with CustomersThe Company's revenues from insurance and contractual and liability insurance operations are primarily accounted for under Financial Services-Insurance (ASC 944) that are not within the scope of Revenue for Contracts with Customers (ASC 606). The Company's remaining revenues that are within the scope of ASC 606 are primarily comprised of revenues from contracts with customers for monthly membership dues for motor clubs, monthly administration fees for services provided for premiums, claims and reinsurance processing revenues, vehicle service contracts, vessel related revenue and revenues for household goods and appliances service contracts (collectively, remaining contracts). The following table presents the disaggregated amounts of revenue from contracts with customers by product type for the following periods: Three Months Ended September 30, Nine Months Ended September 30, 2024202320242023Service and Administrative Fees:Service contract revenue\$70,882\$74,844\$227,884\$221,028\$ Motor club revenue\$10,565\$11,158\$33,202\$35,277\$ Other\$1,341\$919\$3,128\$3,593\$ Revenue from contracts with customers\$82,788\$86,921\$264,214\$249,898\$ Service and Administrative FeesService and administrative fees are generated from non-insurance programs including warranty service contracts, motor clubs and other services. Service and administrative fees are recognized consistent with the earnings recognition pattern of the underlying policies, debt cancellation contracts and motor club memberships being administered, using pro rata, Rule of 78's, modified Rule of 78's, or other methods as appropriate for the contract. Management selects the appropriate method based on available information, and periodically reviews the selections as additional information becomes available. Management reviews the financial results under each significant contract on a monthly basis. Any losses that may occur due to a specific contract would be recognized in the period in which the loss is determined to be probable. We do not disclose information about remaining performance obligations pertaining to contracts that have an original expected duration of one year or less. The transaction price allocated to remaining unsatisfied or partially unsatisfied performance obligations with an original expected duration exceeding one year was not material as of September 30, 2024. F-34TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)The timing of our revenue recognition may differ from the timing of payment by our customers. We record a receivable when revenue is recognized prior to payment and we have an unconditional right to payment. Alternatively, when payment precedes the provision of the related services, we record deferred revenue until the performance obligations are satisfied

ownership of Fortegra Common Stock).Fortegra WarrantsThe Fortegra Warrants have a seven-year term and an exercise premium of 33% to Warburgâ€™s initial investment valuation (the â€œFortegra Warrant Exercise Priceâ€). The Fortegra Warrant Exercise Price will be reduced by any Fortegra Common Stock cash dividends made by Fortegra and adjusted for stock splits, common stock dividends, extraordinary dividends and similar transactions. The Fortegra Warrants, if exercised with cash, would result in Warburg owning an additional 3.7% interest in Fortegra.F-37TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)Fortegra Additional WarrantsThe Fortegra Additional Warrants issued to both Warburg and Tiptree have a seven-year term and an exercise price of \$0.01 per share of Fortegra Common Stock. The Fortegra Additional Warrants issued to Warburg will be forfeited based on Warburg achieving an all-in return on its investment in excess of 23%, as measured primarily by Fortegraâ€™s Common Stock price. The Fortegra Additional Warrants issued to Warburg are classified as liabilities, at fair value. The Fortegra Additional Warrants issued to Tiptree will vest based on Warburg achieving an all-in return on its investment in excess of 30%, as measured primarily by Fortegraâ€™s Common Stock price. The number of shares of Fortegra Common Stock issuable to Warburg or Tiptree with respect to the Fortegra Additional Warrants is subject to adjustment for Fortegra Common Stock splits, stock or cash dividends and similar transactions. The Fortegra Additional Warrants are exercisable from the earlier of a transaction that results in Warburg having sold 50% of its Fortegra Common Stock or the fifth anniversary of the closing date. The maximum number of shares issued to Warburg or Tiptree, if exercised with cash, would be an additional 1.7% interest in Fortegra on an as converted basis (including its ownership of Fortegra Common and Preferred Stock).The following table presents the components of non-controlling interests as reported in the condensed consolidated balance sheets:As ofSeptember 30, 2024December 31, 2023Fortegra preferred interests\$77,679A \$77,679A Fortegra common interests116,575A \$2,020A Total non-controlling interests\$194,254A \$159,699A Statutory Reporting and Insurance Company Subsidiaries Dividend RestrictionsThe Companyâ€™s U.S. insurance subsidiaries prepare financial statements in accordance with Statutory Accounting Principles (SAP) prescribed or permitted by the insurance departments of their states of domicile. Prescribed SAP includes the Accounting Practices and Procedures Manual of the NAIC as well as state laws, regulations and administrative rules. Statutory Capital and SurplusThe Companyâ€™s insurance company subsidiaries must maintain minimum amounts of statutory capital and surplus as required by regulatory authorities, including the NAIC; their capital and surplus levels exceeded respective minimum requirements as of September 30, 2024 and December 31, 2023.Under the NAIC Risk-Based Capital Act of 1995, a companyâ€™s Risk-Based Capital (RBC) is calculated by applying certain risk factors to various asset, claim and reserve items. If a company's adjusted surplus falls below calculated RBC thresholds, regulatory intervention or oversight is required. The Companyâ€™s U.S. domiciled insurance company subsidiaries' RBC levels, as calculated in accordance with the NAICâ€™s RBC instructions, exceeded all RBC thresholds as of September 30, 2024 and December 31, 2023.The Company also has a foreign insurance subsidiary that is not subject to SAP. The statutory capital and surplus amounts and statutory net income presented above do not include the foreign insurance subsidiary in accordance with SAP.Statutory DividendsThe Companyâ€™s U.S. domiciled insurance company subsidiaries may pay dividends to the Company, subject to statutory restrictions. Payments in excess of statutory restrictions (extraordinary dividends) to the Company are permitted only with prior approval of the insurance department of the applicable state of domicile. The Company eliminates all dividends from its subsidiaries in the condensed consolidated financial statements. F-38TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)There were no dividends paid to the Company by its U.S. domiciled insurance company subsidiaries for the three months ended September 30, 2024 and 2023. The combined amount available for ordinary dividends of the Companyâ€™s U.S. domiciled insurance company subsidiaries for the following periods:As ofSeptember 30, 2024December 31, 2023Amount available for ordinary dividends of the Company's insurance company subsidiaries\$24,327A \$24,327A At September 30, 2024, the maximum amount of dividends that our U.S. domiciled insurance company subsidiaries could pay under applicable laws and regulations without regulatory approval was approximately \$24,327. The Company may seek regulatory approval to pay dividends in excess of this permitted amount, but there can be no assurance that the Company would receive regulatory approval if sought.(17) Accumulated Other Comprehensive Income (Loss) (AOCI)The following table presents the activity of AFS securities in AOCI, net of tax, for the following periods:Unrealized gains (losses) on available for sale securitiesForeign currency translation adjustmentTotal AOCIAmount attributable to non-controlling interestsTotal AOCI to Tiptree Inc.Balance at December 31, 2022\$(43,043)\$(7,311)\$(50,354)\$1,925A \$(39,429)Other comprehensive income (losses) before reclassifications(5,126)1,398A (3,728)345A (3,383)Amounts reclassified from AOCI2,235A â€”A 2,235A â€”A 2,235A OCI(2,891)1,398A (1,493)345A (1,148)Balance at September 30, 2023\$(45,934)\$(5,913)\$(51,847)\$11,270A \$(40,577)Balance at December 31, 2023\$(32,145)\$(98)\$(32,243)\$6,170A \$(26,073)Other comprehensive income (losses) before reclassifications9,308A 5,241A 14,549A (3,764)10,785A Amounts reclassified from AOCI117A â€”A 117A â€”A 117A OCI9,425A 5,241A 14,666A (3,764)10,902A Balance at September 30, 2024\$(22,720)\$5,143A \$(17,577)\$2,406A \$(15,171)The following table presents the reclassification adjustments out of AOCI included in net income and the impacted line items on the condensed consolidated statement of operations for the following periods:Three Months Ended September 30, Nine Months Ended September 30, Affected line item in condensed consolidated statements of operationsComponents of AOCI2024202320242023Unrealized gains (losses) on available for sale securities(57)\$2A \$(150)\$(2,954)Net realized and unrealized gains (losses)Related tax (expense) benefit9A â€”A 33A 719A Provision for income taxNet of tax\$(48)\$2A \$(117)\$(2,235)F-39TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)(18) Stock Based CompensationTiptree Equity PlansThe table below summarizes changes to the issuances under the Companyâ€™s 2017 Omnibus Incentive Equity Plan for the periods indicated, excluding awards granted under the Companyâ€™s subsidiary incentive plans that are exchangeable for Tiptree common stock:2017 Equity PlanNumber of shares Available for issuance as of December 31, 20232,260,550A RSU, stock and option awards granted(91,669)Forfeited12,437A PRSU awards granted(1,420,833)Available for issuance as of September 30, 2024760,485A Restricted Stock Units (RSUs) and Stock AwardsThe Company values RSUs at their grant-date fair value as measured by Tiptreeâ€™s common stock price. Generally, the Tiptree RSUs vest and become non-forfeitable either (i) after the third anniversary, or (ii) with respect to one-third of Tiptree shares granted on each of the first, second and third year anniversaries of the grant date. RSU awards are expensed using the straight-line method over the requisite service period. The RSUs include a retirement provision and are amortized over the lesser of the service condition or expected retirement date. Stock awards issued as director compensation are deemed to be granted and immediately vested upon issuance. The following table presents changes to the issuances of RSUs under the 2017 Omnibus Incentive Equity Plan for the periods indicated:Number of shares issuableWeighted average grant date fair valueUnvested units as of December 31, 202323,253A 23,231A \$14.25A Granted91,669A 16,26A Vested(44,779)14,42A Forfeited(12,437)16,66A Unvested units as of September 30, 2024 (1)287,684A \$15.22A (1) Includes 139,888, 76,930 and 70,866 shares that vest in 2025, 2026 and 2027, respectively.The following tables present the detail of the granted and vested RSUs for the periods indicated:Nine Months Ended September 30, Nine Months Ended September 30, Granted20242023Vested20242023Directors13,309A 23,134A Directors13,309A 23,134A Employees78,360A 81,874A Employees31,470A 329,650A Total Granted91,669A 105,008A Total Vested44,779A 352,784A Taxes(11,395)\$(43,322)Net Vested33,384A 309,462A Tiptree Senior Management Incentive PlanOn August 4, 2021, a total of 3,500,000 Performance Restricted Stock Units (PRSUs) were awarded to members of the Companyâ€™s senior management. An additional 350,000 PRSUs were awarded on October 14, 2022. The PRSUs have a 10-year term and are subject to the recipientâ€™s continuous service and a market requirement. A portion of the PRSUs will generally vest upon the achievement of each of five Tiptree share price target milestones ranging from \$15 to \$60, adjusted for dividends paid, within five pre-established determination periods (subject to a catch-up vesting mechanism) occurring on the second, fourth, sixth, eighth and tenth anniversaries of the grant date. In November 2021, the first tranche of the PRSUs vested, resulting in a net issuance of 215,583 shares of Tiptree common stock. F-40TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)On January 1, 2024, Tiptree granted 1,420,833 PRSUs to members of the Companyâ€™s senior management. The PRSUs will generally vest upon achievement of a \$70 Tiptree share price target (adjusted for dividends paid) prior to the tenth anniversary of the date of grant, subject to the Granteeâ€™s continued employment with Tiptree.As of September 30, 2024, 5,037,500 PRSUs were unvested. The below table illustrates the aggregate number of PRSUs that will vest upon the achievement of each Tiptree share price target. Such price targets are adjusted down for cumulative dividends paid by the Company since grant (e.g., the next share price target is \$19.38 as adjusted for cumulative dividends paid to date).Original Tiptree Share Price TargetNumber of PRSUs that Vest\$20516,667\$30775,000\$40551,033,\$3336601,291,667\$701,420,833Upon vesting, the Company will issue shares, or if shares are not available under the 2017 Equity Plan, then the Company may in its sole discretion instead deliver cash equal to the fair market value of the underlying shares. The fair value of the PRSUs was estimated using a Black-Scholes-Merton option pricing formula embedded within a Monte Carlo model used to simulate the future stock prices of the Company, which assumes that the market requirement is achieved. The historical volatility was computed based on historical daily returns of the Companyâ€™s stock price simulated over the performance period using a lookback period of 10 years. The valuation was done under a risk-neutral framework using the 10-year zero-coupon risk-free interest rate derived from the Treasury Constant Maturities yield curve on the reporting date. The quarterly dividend rates in effect as of the reporting date are used to calculate a spot dividend yield for use in the model.The following table presents the assumptions used to measure the fair value of the PRSUs as of the respective grant date, or June 7, 2022, when the original tranches were converted to equity awards.Valuation Input June 2022October 2022January 2024Historical volatility38.75%39.23%39.10%Risk-free rate3.04%3.95%3.80%Dividend yield1.45%1.44%1.05%Cost of equity11.72%14.19%13.65%Expected term (years)6.05.95.5Stock Option AwardsBetween 2016 and 2020, option awards were granted to the Executive Committee with an exercise price equal to the fair market value of our common stock on the date of grant. The option awards have a 10-year term and are subject to the recipientâ€™s continuous service, a market requirement, and vest one third on each of the three, four, and five-year anniversaries of the grant date. As of September 30, 2024, the market requirement for all outstanding options has been achieved. There were no stock option awards granted from 2021 to September 30, 2024.The following table presents the Companyâ€™s stock option activity for the current period: Options outstandingWeighted average exercise price (in dollars per stock option)Weighted average grant date value (in dollars per stock option)Options exercisableBalance, December 31, 20231,583,873A \$6.51A \$2.25A 1,225,083A Balance, September 30, 20241,583,873A \$6.51A \$2.25A 1,442,114A Weighted average remaining contractual term at September 30, 2024 (in years)3.5F-41TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)Subsidiary Equity PlansCertain of the Companyâ€™s subsidiaries have established incentive plans under which they are authorized to issue equity of those subsidiaries to certain of their employees. Such awards are accounted for as equity unless otherwise noted. These awards are subject to performance-vesting criteria based on the performance of the subsidiary (performance vesting awards) and time-vesting subject to continued employment (time vesting awards). The Company has the option, but not the obligation to settle the exchange right in cash.Fortegra Equity Incentive PlanFortegra adopted the 2022 Equity Incentive Plan (â€œFortegra Planâ€) on June 21, 2022, and further amended on January 18, 2024, which permits the grant of RSUs, stock based awards and options up to 11.0% of Fortegra Common Stock (assuming conversion of the Fortegra Preferred Stock), of which the substantial majority is expected to be delivered in options. The general purpose of the Fortegra Plan is to attract, motivate and retain selected employees of Fortegra, to provide them with incentives and rewards for performance and to better align their interests with those of Fortegraâ€™s stockholders. Unless otherwise extended, the Fortegra Plan terminates automatically on June 21, 2032. The awards under the Fortegra Plan are not exchangeable for Tiptree common stock. As of September 30, 2024, vested and unexercised options represented 0.4%, unvested time vesting RSUs represented 0.2% and unvested time and performance vesting options represented 3.9% of Fortegra Common Stock (in each case, assuming conversion of the Fortegra Preferred Stock). The RSUs include a retirement provision and are amortized over the lesser of the service condition or expected retirement date. The time vested options vest in equal parts over five years. The performance vested options vest based on specific internal rate of return targets determined at the time of a change of control of Fortegra or sale by Warburg of more than 50% of its Fortegra securities (on an as converted basis) acquired in 2022. A majority of these time and performance options must be exercised in the calendar year they vest and shall be deemed automatically exercised if not otherwise done so by December 31 of the calendar year in which they vest. The fair value option grants were estimated on the date of grant using a Black-Scholes Merton option pricing formula embedded within a Monte Carlo model used to simulate the future value of Fortegra Common Stock, which assumes the market requirement is achieved. Key assumptions used in the model were a historical volatility of 45.0%, a risk free rate of 3.7%, no dividend yield and an expected term of 4.2 years. In 2023, Fortegra granted performance based restricted stock units (Fortegra PRSUs) that vest based on the achievement of specified gross written premium volume targets and underwriting ratios for selected specialty insurance lines written in 2024. Upon vesting, the Fortegra PRSUs entitle recipients to participate in an aggregate pool of between \$5,000 and \$20,000 payable in shares of Fortegra. The Fortegra PRSUs are accounted for as liability awards and were unvested as of September 30, 2024.The following table presents changes to the issuances of subsidiary awards under the subsidiary incentive plans for the periods indicated: Grant date fair value of equity shares issuableUnvested balance as of December 31, 2023\$20,609A Granted1,670A Vested(2,879)Forfeiture(830)Performance assumption adjustment184A Unvested balance as of September 30, 2024\$18,754A F-42TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)Stock Based Compensation ExpenseThe following table presents total stock based compensation expense and the related income tax benefit recognized on the condensed consolidated statements of operations: Three Months Ended September 30, Nine Months Ended September 30, 2024202320242023Employee compensation and benefits\$5,898A \$1,861A \$13,012A \$5,955A Director compensation70A 113A 208A 322A Income tax benefit(1,253)(414)(2,776)(1,318)Net stock based compensation expense\$4,715A \$1,560A \$10,444A \$4,959A Additional information on total non-vested stock based compensation is as follows:As of September 30, 2024Subsidiary Stock OptionsRestricted stock awards and RSUsPerformance Restricted Stock UnitsUnrecognized compensation cost related to non-vested awards (1)\$15,225A \$1,702A \$16,153A Weighted - average recognition period (in years)1.90.61.4(1)A A A Includes unrecognized compensation cost of \$15,225 related to stock options, \$878 related to RSUs, and \$3,499 related to PRSUs at The Fortegra Group.(19) Income TaxesThe following table presents the Companyâ€™s provision (benefit) for income taxes reflected as a component of income (loss):Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Total income tax expense (benefit)\$16,308A \$12,273A \$48,799A \$29,119A Effective tax rate (ETR)44.4A % (1)58.0A % (1)45.6A % (1)155.0A % (1)(1) Higher than the U.S. federal statutory income tax rate of 21% primarily due to the impact of outside basis deferred taxes on Tiptreeâ€™s investment in Fortegra and other discrete items.Tiptree owns less than 80% of Fortegra and is required to record deferred taxes on the outside basis on its investment in Fortegra. This deferred tax liability represents the tax that would be due, before consideration of loss carryforwards, if Tiptree were to sell all of its Fortegra stock at its carrying value on Tiptreeâ€™s balance sheet. For the three months ended September 30, 2024, the deferred tax liability relating to Fortegra increased by \$9,913, of which \$4,006 of expense was recorded in OCI, and \$5,907 expense was recorded as a provision for income taxes. For the three months ended September 30, 2023, the deferred tax liability relating to Fortegra increased by \$2,280, of which \$2,116 of benefit was recorded in OCI, and \$4,396 expense was recorded as a provision for income taxes. Excluding the impact of these deferred taxes, the effective tax rates for the three months ended September 30, 2024 and 2023 were 28.2% and 37.3%, respectively.For the nine months ended September 30, 2024, the deferred tax liability relating to Fortegra increased by \$19,844, of which \$3,115 of expense was recorded in OCI, and \$16,729 expense was recorded as a provision for income taxes. For the nine months ended September 30, 2023, this deferred tax liability relating to Fortegra was \$48,627, which was an increase of \$8,656 from the year ended December 31, 2022, of which \$332 benefit was recorded in OCI, \$1,222 benefit was recorded directly in stockholdersâ€™ equity, and \$10,210 expense was recorded as a provision for income taxes. Excluding the impact of these deferred taxes, the effective tax rates for the nine months ended September 30, 2024 and 2023 were 29.9% and 35.7%, respectively.On April 15, 2024, the Company sold its 16.98A million shares of Invesque for \$625 of proceeds resulting in a capital loss carryforward for tax purposes of approximately \$106,768.The Organization for Economic Cooperation and Development (â€œOECDâ€) has introduced a framework to implement a global minimum corporate tax rate of 15%, commonly referred to as Pillar Two. Many aspects of Pillar Two are effective beginning calendar year 2024 and other aspects will be effective beginning in calendar year 2025. While it is uncertain whether the U.S. F-43TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)will adopt Pillar Two, certain countries in which the Company operates have adopted legislation and other countries are in the process of introducing legislation to implement Pillar Two. While we do not expect Pillar Two to have a material impact on the Company, our analysis is ongoing as the OECD releases additional guidance and countries implement additional legislation. (20) Commitments and ContingenciesThe following table presents rent expense for the Companyâ€™s office leases recorded in other expenses on the condensed consolidated statements of operations for the following periods:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Rent expense for office

\$1,918,125 \$5,875 \$6,003The Company entered into a sublease of its former corporate office space in December 2022. As a result of the sublease, future lease payments will be offset by \$1,842 annually from July 2023 through August 2029.LitigationThe Company is a defendant in Mullins v. Southern Financial Life Insurance Co., a class action filed in February 2006, in Pike County Circuit Court in the Commonwealth of Kentucky on behalf of Kentucky consumers that purchased certain credit life and disability insurance coverage between 1997-2007. The action alleges violations of the Kentucky Consumer Protection Act (KCPA) and certain insurance statutes, common law fraud and breach of contract and the covenant of good faith and fair dealing. The plaintiffs seek compensatory and punitive damages, attorneys' fees and interest. Two classes were certified in June 2010: Subclass A includes class members who suffered a disability during the coverage period but allegedly received less than full disability benefits; Subclass B includes all class members whose loan termination date extended beyond the termination date of the credit disability coverage period. In a series of orders issued in October 2022 on competing motions for partial summary judgment, the court found in favor of the plaintiffs as to the Subclass A breach of contract claim (the Subclass A Order) and, as to Subclass B, found that the Company was unjustly enriched to the extent the premium it collected exceeded the proportion of the premium for which the Company provided benefits coverage (the Subclass B Order). The court found in favor of the Company as to the plaintiffs' claims for common law fraud and violation of Kentucky's insurance statutes and ordered the plaintiffs' Motion for Sanctions for Spoliation of Evidence held in abeyance. The Company has appealed the Subclass A Order and Subclass B Order and all interlocutory orders made final by entry of the Subclass A Order and Subclass B Order. In December 2022, the court dismissed the plaintiffs' KCPA claims as to both Subclass A Order and Subclass B Order. The court also dismissed the plaintiffs' breach of covenant of good faith and fair dealing claim as to Subclass B Order but declined to dismiss such claim as to Subclass A Order pending resolution of the Company's appeal. The trial, previously scheduled for December 2023, has been remanded while the matter is on appeal.In May 2024, the Commonwealth of Kentucky Court of Appeals disagreed with the court's interpretation of the policies at issue and entered an order (the Court of Appeals Order) affirming in part, reversing in part, and remanding the Subclass A Order and Subclass B Order. In June 2024, the Company filed a Motion for Discretionary Review of the Court of Appeals Order in the Supreme Court of the Commonwealth of Kentucky.The Company considers such litigation customary in the insurance industry. In management's opinion, based on information available at this time, the ultimate resolution of such litigation, which it is vigorously defending, should not be materially adverse to the financial position of the Company. It should be noted that large punitive damage awards, bearing little relation to actual damages sustained by plaintiffs, have been awarded in certain states against other companies in the credit insurance business. At this time, the Company cannot estimate a range of loss that is reasonably possible.The Company and its subsidiaries are parties to other legal proceedings in the ordinary course of business. Although the Company's legal and financial liability with respect to such proceedings cannot be estimated with certainty, the Company does not believe that these proceedings, either individually or in the aggregate, are likely to have a material adverse effect on F-44TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)the Company's financial position.(21) Earnings Per ShareThe Company calculates basic net income per share of common stock (common share) based on the weighted average number of common shares outstanding, which includes vested corporate RSUs. Unvested corporate RSUs have a non-forfeitable right to participate in dividends declared and paid on the Company's common stock on an as vested basis and are therefore considered a participating security. The Company calculates basic earnings per share using the two-class method under which the income available to common stockholders is allocated to the unvested corporate RSUs.Diluted net income attributable to common stockholders includes the effect of unvested subsidiaries' RSUs, when dilutive. The assumed exercise of all potentially dilutive instruments is included in the diluted net income per common share calculation, if dilutive.The following table presents a reconciliation of basic and diluted net income per common share for the following periods:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Net income (loss)\$20,473A \$8,868A 58,327A \$23,869A Less:Net income (loss) attributable to non-controlling interests8,558A 6,715A 24,511A 16,789A Net income allocated to participating securities92A 14A 270A 57A Net income (loss) attributable to Tiptree Inc. common shares - basic11,823A 2,139A 33,546A 7,023A Effect of Dilutive Securities:Securities of subsidiaries(95A)(50A)(2,374A)(91A)Adjustments to income relating to exchangeable interests and contingent considerations, net of tax2A 7A 2A Net income (loss) attributable to Tiptree Inc. common shares - diluted\$10,869A \$1,637A \$31,179A \$6,932A Weighted average number of shares of common stock outstanding - basic36,789,571A 36,749,199A 36,781,408A 36,672,120A Weighted average number of incremental shares of common stock issuable from exchangeable interests and contingent considerations1,028,920A 934,932A 1,003,229A 897,285A Weighted average number of shares of common stock outstanding - diluted37,818,491A 37,684,131A 37,784,637A 37,569,405A Basic net income (loss) attributable to common shares\$0.32A \$0.06A \$0.91A \$0.19A Diluted net income (loss) attributable to common shares\$0.29A \$0.04A \$0.83A \$0.18A (22) Related Party TransactionsTiptree Advisors is a related party of the Company because Tiptree Advisors is deemed to be controlled by Michael Barnes, the Company's Executive Chairman. Tiptree Advisors manages investment portfolio accounts of Fortegra and certain of its subsidiaries under an investment advisory agreement (the IAA). The Company is invested in funds managed by Tiptree Advisors. The Company incurred \$1,594 and \$1,507 of management and incentive fees for the three months ended September 30, 2024 and 2023, respectively. The Company incurred \$4,760 and \$3,876 of management and incentive fees for the nine months ended September 30, 2024 and 2023, respectively. Beginning on January 1, 2024, Tiptree's percentage of profits interest in Tiptree Advisors was 40.8%. As of January 1, 2025, Tiptree's percentage interest will increase to 51.0%.Pursuant to the Transition Services Agreement, Tiptree and Tiptree Advisors have mutually agreed to provide certain services to one another. Payments under the Transition Services Agreement in the nine months ended September 30, 2024 and 2023 were not material.Pursuant to a Partner Emeritus Agreement, Tiptree agreed to provide Mr. Inayatullah, a greater than 5% stockholder of the Company, support services and reimburse Mr. Inayatullah for a portion of benefit expenses in exchange for advice and other F-45TIPTREE INC. AND SUBSIDIARIESNotes to Condensed Consolidated Financial StatementsSeptember 30, 2024(in thousands, except share data)consulting services as requested by the Company's Executive Committee. Transactions related to the Partner Emeritus Agreement in the nine months ended September 30, 2024 and 2023 were not material.(23) Subsequent EventsOn October 29, 2024, the Company's board of directors declared a quarterly cash dividend of \$0.06 per share to holders of common stock with a record date of November 18, 2024, and a payment date of November 25, 2024.F-46Item 2. Management's Discussion and Analysis of Financial Condition and Results of OperationsOur Management's Discussion and Analysis of Financial Condition and Results of Operations is presented in this section as follows:â€œOverview–Results of Operations–Non-GAAP Measures and Reconciliations–Liquidity and Capital Resources–Critical Accounting Policies and EstimatesOVERVIEW Tiptree allocates capital to select small and middle market companies with the mission of building long-term value. Established in 2007, we have a significant track record investing in the insurance sector and across a variety of other industries, including mortgage, specialty finance and shipping. Our largest operating subsidiary, Fortegra, is a leading provider of specialty insurance products and related services. We also generate earnings from a diverse group of select investments that we refer to as Tiptree Capital, which includes our Mortgage segment and other, non-insurance businesses and assets. We evaluate performance primarily by the comparison of stockholders' long-term total return on capital, as measured by growth in stock price plus dividends paid, in addition to Adjusted Net Income. Our year-to-date 2024 highlights include:Overall:–Tiptree reported net income of \$33.8 million for the nine months ended September 30, 2024, compared to \$7.1 million in the prior year period, driven by growth in insurance operations. Return on average equity was 10.3%, compared to 2.4% in 2023. –Adjusted net income of \$72.8 million increased from \$48.1 million in 2023, driven by growth in insurance operations. Adjusted return on average equity was 22.1%, as compared to 16.2% in 2023.–Insurance:–Gross written premiums and premium equivalents were \$2.2 billion for the nine months ended September 30, 2024, an increase of \$192.6 million, or 9.5%, from the prior year period as a result of growth in E&S insurance lines in the U.S. and Europe. –Net written premiums were \$1.1 billion for the nine months ended September 30, 2024, an increase of 14.7%, driven by growth in gross written premiums and increased retention on Fortegra's whole account quota share reinsurance arrangement from 30% to 40%, effective April 1, 2023.–Total revenues were \$1.5 billion, an increase of \$329.8 million, or 28.4%, from 2023, driven by premium growth in specialty E&S and admitted insurance lines in the U.S. and Europe. –Combined ratio of 90.2%, driven by consistent underwriting performance and the scalability of Fortegra's operating platform.–Income before taxes of \$135.3 million as compared to \$85.6 million in 2023. Return on average equity was 25.1% in 2024 as compared to 22.9% in 2023, with the increases driven by growth in underwriting and fee revenues.–Adjusted net income (before NCI) was \$114.5 million, an increase of \$31.4 million, or 37.8%, from 2023. Adjusted return on average equity was 28.8%, as compared to 30.3% in 2023.–Fortegra's total stockholders' equity was \$606.4 million as of September 30, 2024, compared to \$452.6 million as of December 31, 2023, with the increase driven by comprehensive income during the current year period and the aggregate capital contribution from Tiptree, Warburg, and Fortegra independent directors of \$40.0 million.Tiptree Capital:–Mortgage income before taxes was \$1.2 million for the nine months ended September 30, 2024, as compared to loss of \$0.9 million in 2023, with the increase driven by higher origination volumes and loan servicing fees.–Key Trends:Our results of operations are affected by a variety of factors including, but not limited to, general economic conditions and GDP growth, market liquidity and volatility, consumer confidence, U.S. demographics, employment and wage growth, business confidence and investment, inflation, interest rates and spreads, the impact of the regulatory environment, and the other factors set forth in Part I, Item 1A in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023. Generally, our businesses are positively affected by a healthy U.S. consumer, stable to gradually rising interest rates, stable markets and business conditions, and global growth and trade flows. Conversely, rising unemployment, volatile markets, rapidly rising interest rates, inflation, changing regulatory requirements and slowing business conditions can have a material adverse effect on our results of operations or financial condition.–Insurance results primarily depend on pricing, underwriting, risk retention and the accuracy of reserves, reinsurance arrangements, returns on invested assets, and policy and contract renewals and run-off. Factors affecting these items, including conditions in financial markets, the global economy and the markets in which we operate, fluctuations in exchange rates, interest rates and inflation, including the current period of inflationary pressures, may have a material adverse effect on our results of operations or financial condition. Fortegra designs, markets and underwrites specialty property and casualty insurance products for select target markets or niches. The business has historically generated significant fee-based revenues by incorporating value-add coverages and services. Underwriting risk is mitigated through a combination of reinsurance and sliding scale commission structures with agents, distribution partners and/or third-party reinsurers. To mitigate counterparty risk, Fortegra ensures its reinsurance receivables are placed with highly rated and appropriately capitalized counterparties or with our distribution partners' captive insurance vehicles which are collateralized with highly liquid investments, cash or letters of credit. While Fortegra's insurance operations have historically maintained a relatively stable combined ratio, initiatives to change the business mix along with these economic factors could generate different results than the business has historically experienced. In particular, inflation can have an impact on replacement costs associated with claims from our customers to the extent we are unable to pass the higher costs of claims through higher premiums. In addition, fluctuations of the U.S. dollar relative to other currencies, including the British pound and Euro, would have an impact on book value between periods.–Investment portfolio includes fixed maturity securities, loans, credit investment funds, and equity securities. Many of those investments are held at fair value. From 2021 to 2023, the U.S. fixed income markets experienced a significant rise in interest rates. Rising interest rates have and could continue to impact the value of Fortegra's fixed maturity securities, with any unrealized losses recorded in equity, and if realized, could impact our results of operations. Offsetting the impact of a rising interest rate environment, new investments in fixed rate instruments from both maturities and portfolio growth have and could continue to result in higher net interest income on investments. The weighted average duration of our fixed income available for sale securities is less than three years. While our asset and liability mix is relatively matched, should we need to liquidate any of these investments before maturity to pay claims, any realized losses could materially negatively impact our results of operations. Changes in fair value for loans, credit investment funds, and equity securities in Fortegra's investment portfolio are reported as unrealized gains or losses in revenues and can be impacted by changes in interest rates, credit risk, currency risk, or market risk, including specific company or industry factors. In addition, our equity holdings are relatively concentrated. General equity market trends, along with company and industry specific factors, can impact the fair value which can result in unrealized gains and losses affecting our results. Elevated 10-year treasury yields, and the tapering of the Federal Reserve's purchases of mortgage-backed securities, has resulted in substantial increases in mortgage interest rates. Low mortgage interest rates driven by the Federal Reserve intervention in mortgage markets, and rising home prices in certain markets, provided tailwinds to the mortgage markets in 2020 and 2021, which benefited our mortgage operations and margins. The substantial rise in rates resulted in a sharp reversal of those trends, with volumes and margins declining significantly. Only partially offsetting the declines in mortgage originations is an increase in the fair value of our mortgage servicing portfolio as rising rates slow prepayment speeds, with a resulting increase in servicing income. Continued elevated mortgage rates could have a negative impact on our mortgage operations, and is likely to be only partially mitigated by the improvement in mortgage servicing revenues. A sustained period of negative profitability in the mortgage industry could also impact the availability of funding sources for our mortgage business.Rising interest rates can also impact the cost of floating interest rate debt obligations, while declining rates can decrease the cost of debt. Our secured revolving and term credit agreements,

the net income attributable to common stockholders was \$11.9 million, compared to \$2.2 million in the prior year period, driven by growth in Fortegra's underwriting and fee income. For the nine months ended September 30, 2024, the net income attributable to common stockholders was \$33.8A million, which increased \$26.7 million, compared to the prior year period, driven by growth in Fortegra's underwriting and fee income. Adjusted net income & Adjusted return on average equity - Non-GAAP Adjusted net income for the three months ended September 30, 2024 was \$27.9 million, an increase of \$10.0 million, or 55.9%, from the three months ended September 30, 2023, driven by growth in our insurance and mortgage operations. For the three months ended September 30, 2024, adjusted return on average equity was 24.8%, as compared to 17.9% for the three months ended September 30, 2023, driven by the increase in adjusted net income. Adjusted net income for the nine months ended September 30, 2024 was \$72.8 million, an increase of \$24.8 million, or 51.5%, from the nine months ended September 30, 2023, driven by growth in our insurance and mortgage operations. For the nine months ended September 30, 2024, adjusted return on average equity was 22.1%, as compared to 16.2% for the nine months ended September 30, 2023, driven by the increase in adjusted net income. Book Value per share - Non-GAAP Total stockholders' equity was \$656.2 million as of September 30, 2024, compared to \$543.6 million as of September 30, 2023, with the increase driven by comprehensive income over the trailing four quarters, partially offset by net changes in non-controlling interests and preferred dividends paid at Fortegra. In the nine months ended September 30, 2024, Tiptree returned \$6.6 million to stockholders through dividends paid. Book value per share for the period ended September 30, 2024 was \$12.56, an increase from book value per share of \$10.78 as of September 30, 2023, driven by comprehensive income per share, partially offset by dividends paid of \$0.23 per share, net changes in non-controlling interests and preferred dividends paid at Fortegra. Results by Segment We classify our business into two reportable segments, Insurance and Mortgage, with the remainder of our operations aggregated into Tiptree Capital - Other. Corporate activities include holding company interest expense, corporate employee compensation and benefits, and other expenses, including public company expenses. The following tables present the components of Revenue, Income (loss) before taxes and Adjusted net income for the following periods: (\$ in thousands) Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 2024 2023 Revenues: Insurance \$481,013A \$406,779A \$1,489,711A \$1,159,900A Mortgage \$14,892A \$14,718A \$46,666A \$43,346A Tiptree Capital - other (1,543) (4,983) 2,879A (589) Corporate & Other (A) (A) (A) Total revenues \$494,362A \$416,514A \$1,539,256A \$1,202,657A Income (loss) before taxes: Insurance \$47,209A \$35,722A \$135,270A \$85,584A Mortgage (89) 359A 1,192A (894) Tiptree Capital - other (2,603) (6,494) 602A (3,597) Corporate & Other (7,736) (8,446) (29,938) (28,105) Total income (loss) before taxes \$36,781A \$21,141A \$107,126A \$52,988A Non-GAAP - Adjusted net income: (1) Insurance \$31,728A \$23,884A \$90,744A \$66,043A Mortgage 1,359A (327) 1,231A (1,389) Tiptree Capital - other 42A 5A 870A 1,637A Corporate & Other (5,257) (5,688) (20,018) (18,228) Total adjusted net income \$27,872A \$17,874A \$72,827A \$48,063A (1) A to A See Accounting & Non-GAAP Reconciliations for a discussion of non-GAAP financial measures. Insurance Our principal operating subsidiary, Fortegra, is a specialty insurance underwriter and service provider, which focuses on niche lines and fee-oriented services. The combination of specialty insurance underwriting, service contract products, and related service solutions delivered through a vertically integrated business model creates a blend of traditional underwriting revenues, investment income and unregulated fee revenues. The business is an agent-driven model, distributing products through independent insurance agents, consumer finance companies, online retailers, auto dealers, and regional big box retailers to deliver products that complement the consumer transaction. As of September 30, 2024, Fortegra was owned approximately 79.3% by Tiptree, 17.7% by Warburg and 3.0% by management and directors of Fortegra, before giving effect to the exercise of outstanding warrants and management options, and the conversion of outstanding preferred stock. The following tables and discussion present the Insurance segment results, including non-controlling interests, for the three months ended September 30, 2024 and 2023. Components of our Results of Operations Revenues Earned Premiums, net represents the earned portion of gross written and assumed premiums, less the earned portion that is ceded to third-party reinsurers under reinsurance agreements. Fortegra's insurance policies generally have a term of six months to seven years depending on the underlying product and premiums are earned pro rata over the term of the policy. At the end of each reporting period, premiums written but not earned are classified as unearned premiums and are earned in subsequent periods over the remaining term of the policy. Service and Administrative Fees represent the earned portion of gross written premiums and premium equivalents, which is generated from non-insurance products including warranty service contracts, motor club contracts and other services offered as part of Fortegra's vertically integrated product offerings. Such fees are typically positively correlated with transaction volume and are recognized as revenue when realized and earned. At the end of each reporting period, gross written premiums and premium equivalents written for service contracts not earned are classified as deferred revenue, which are earned in subsequent periods over the remaining term of the policy. 51 Ceding Commissions and Other Revenue consists of commissions earned on policies written on behalf of third-party insurance companies with no exposure to the insured risk and certain fees earned in conjunction with underwriting policies. Other revenue also includes the interest income earned on cash equivalents and premium finance product offerings. Net Investment Income represents earned investment income on our portfolio of invested assets. Our invested assets are primarily comprised of fixed maturity securities, and may also include cash and cash equivalents and equity securities. The principal factors that influence net investment income are the size of our investment portfolio, the yield on that portfolio and expense due to external investment managers. The insurance investment portfolio includes investments held in statutory insurance companies and in unregulated entities. The portfolios held in statutory insurance companies are subject to different regulatory considerations, including with respect to types of assets, concentration limits, affiliate transactions and the use of leverage. Net Realized and Unrealized Gains (Losses) on investments are a function of the difference between the amount received by us on the sale of a security and the security's cost-basis, as well as any other-than-temporary impairments and allowances for credit losses which are recognized in earnings. In addition, equity securities and certain other investments are carried at fair value with unrealized gains and losses included in this line. Fortegra's investment strategy is designed to achieve attractive risk-adjusted returns across select asset classes, sectors and geographies while maintaining adequate liquidity to meet claims payment obligations. As such, volatility from realized and unrealized gains and losses may impact period-over-period performance. Unrealized gains and losses on equity securities and loans held at fair value impact current period net income, while unrealized gains and losses on AFS securities impact OCI. Expenses Net Losses and Loss Adjustment Expenses represent actual insurance claims paid, changes in unpaid claim reserves, net of amounts ceded and the costs of administering claims for insurance lines. Incurred claims are impacted by loss frequency, which is a measure of the number of claims per unit of insured exposure, and loss severity, which is based on the average size of claims. Factors affecting loss frequency and loss severity include the volume of underwritten contracts, changes in claims reporting patterns, claims settlement patterns, judicial decisions, economic conditions, morbidity patterns and the attitudes of claimants towards settlements, and original pricing of the product for purposes of the loss ratio in relation to loss emergence over time. Losses and loss adjustment expenses are based on an actuarial analysis of the estimated losses, including losses incurred during the period and changes in estimates from prior periods. Member Benefit Claims represent the costs of services and replacement devices incurred in warranty and motor club service contracts. Member benefit claims represent claims paid on behalf of contract holders directly to third-party providers for roadside assistance and for the repair or replacement of covered products. Claims can also be paid directly to contract holders as a reimbursement payment, provided supporting documentation of loss is submitted to the Company. Claims are recognized as expense when incurred. Commission Expenses reflect commissions paid to retail agents, third party administrators and managing general underwriters, net of ceding commissions received on business ceded under certain reinsurance contracts. Commission expenses are deferred and amortized to expense in proportion to the premium earned over the policy life. Commission expense is incurred on most product lines. The majority of commissions are retrospective commissions paid to agents, distributors and retailers selling the Company's products, including credit insurance policies, warranty service contracts and motor club memberships. When claims increase, in most cases distribution partners bear the risk through a reduction in their retrospective commissions. Commission rates are, in many cases, set by state regulators, such as in credit and collateral protection programs and are also impacted by market conditions and the retention levels of distribution partners. Operating and Other Expenses represent the general and administrative expenses of insurance operations including employee compensation and benefits and other expenses, including, technology costs, office rent, and professional services fees, such as legal, accounting and actuarial services. Interest Expense consists primarily of interest expense on corporate revolving debt, notes, preferred trust securities due June 15, 2037 (Preferred Trust Securities) and asset based debt for premium finance and warranty service contract financing, which is non-recourse to Fortegra. Depreciation Expense is primarily associated with furniture, fixtures and equipment. Amortization Expense is primarily associated with purchase accounting amortization including values associated with acquired customer relationships, trade names and internally developed software and technology. Key Performance Metrics We discuss certain key performance metrics, described below, which provide useful information about our business and the operational factors underlying its financial performance. 52 Gross written premiums and premium equivalents represent total gross written premiums from insurance policies and warranty service contracts issued, as well as premium finance volumes during a reporting period. They represent the volume of insurance policies written or assumed and warranty service contracts issued during a specific period of time without reduction for policy acquisition costs, reinsurance costs or other deductions. Gross written premiums is a volume measure commonly used in the insurance industry to compare sales performance by period. Premium equivalents are used to compare sales performance of warranty service and administrative contract volumes to gross written premiums. Similar to how management considers gross written premiums to be a relevant measure of volume, regardless of the impact of reinsurance on net earned premiums, management considers premium equivalents to be a relevant measure of contract volume, regardless of whether the Company retains the full obligation. Investors also use these measures to compare sales growth among comparable companies, while management uses these measures to evaluate the relative performance of various sales channels. Combined Ratio, Loss Ratio, Acquisition Ratio, Underwriting Ratio and Operating Expense Ratio Combined ratio is an operating measure, which equals the sum of the underwriting ratio and the operating expense ratio. Loss ratio is the ratio of the GAAP line items net losses and loss adjustment expenses and member benefit claims to earned premiums, net, service and administrative fees (excluding ceding fees), and other revenue (excluding cash and cash equivalent interest income). Acquisition ratio is the ratio of the GAAP line items commission expense (less ceding fees and ceding commissions) to earned premiums, net, service and administrative fees (excluding ceding fees), and other revenue (excluding cash and cash equivalent interest income). Underwriting ratio is the combination of the loss ratio and the acquisition ratio. Operating expense ratio is the ratio of the GAAP line items employee compensation and benefits and other expenses to earned premiums, net, service and administrative fees (excluding ceding fees) and other revenue (excluding cash and cash equivalent interest income). A combined ratio under 100% generally indicates an underwriting profit. A combined ratio over 100% generally indicates an underwriting loss. These ratios are commonly used in the insurance industry as a measure of underwriting profitability, excluding earnings on the insurance portfolio. Investors commonly use these measures to compare underwriting performance among companies separate from the performance of the investment portfolio. Management uses these measures to compare the profitability of various products we underwrite as well as profitability among our various agents and sales channels. Return on average equity is expressed as the ratio of net income to average stockholders' equity during the period. Management uses this ratio as a measure of the on-going performance of the totality of the Company's operations. Non-GAAP Financial Measures Underwriting and Fee Revenues and Underwriting and Fee Margin - In order to better explain to investors the underwriting performance of the Company's programs and the respective retentions between the Company and its agents and reinsurance partners, we use the non-GAAP metrics of underwriting and fee revenues and underwriting and fee margin. We generally manage our exposure to the risks we underwrite using both reinsurance (e.g., quota share and excess of loss) and sliding scale commission agreements with our agents (e.g., commissions paid are adjusted based on the actual underlying losses incurred), which mitigates our risk. Generally, when losses are incurred, the risk which is retained by our agents and reinsurers is reflected in a reduction in commissions paid. Underwriting and fee revenues represents earned premiums, net, service and administrative fees (excluding ceding fees) and other income (excluding cash and cash equivalent interest income). We reconcile underwriting and fee revenues as total revenues excluding net investment income, net realized gains (losses) and net unrealized gains (losses), ceding fees, ceding commissions and cash and cash equivalent interest income as reported in other income. Underwriting and fee margin represents income before taxes excluding net investment income, net realized gains (losses), net unrealized gains (losses), cash and cash equivalent interest income, employee compensation and benefits, other expenses, interest expense and depreciation and amortization. We deliver our products and services on a vertically integrated basis to our agents. As such, underwriting and fee margin exclude general and administrative expenses, interest income, depreciation and amortization and other corporate expenses, including income taxes, as these corporate expenses support our vertically integrated delivery model and are not specifically supporting any individual business line. Adjusted net income represents income before taxes, less provision (benefit) for income taxes, and excluding the after-tax impact of various expenses that we consider to be unique and non-recurring in nature, including merger and acquisition related expenses, stock-based compensation, net realized and unrealized gains (losses), and intangibles amortization associated with purchase accounting. 53 Adjusted return on average equity represents adjusted net income expressed on an annualized basis as a percentage of average beginning and ending stockholders' equity during the period. See Accounting & Non-GAAP Reconciliations for a reconciliation of underwriting and fee revenues, underwriting and fee margin, adjusted net income and adjusted return on average equity to their GAAP equivalents. Results of Operations - Three Months Ended September 30, 2024 compared to 2023 (\$ in thousands) Three Months Ended September 30, 2024 2023 Change % Change Revenues: Earned premiums, net \$359,496A \$291,293A \$68,203A 23.4A % Service and administrative fees \$95,362A 100,146A (4,784) (4.8)% Ceding commissions \$716A 2,440A \$1,724A 242.3A % Net investment income \$9,111A \$5,416A \$3,695A 68.2A % Net realized and unrealized gains (losses) \$2,218A (1,616) 3,834A NM % Other revenue \$1,110A 9,100A \$2,010A 22.1A % Total revenues \$481,013A \$406,779A \$74,234A 18.2A % Expenses: Net losses and loss adjustment expenses \$115,932A \$125,123A \$50,809A 40.6A % Member benefit claims \$27,510A 28,843A (1,333) (4.6)% Commission expense \$154,005A 153,744A 261A 0.2A % Employee compensation and benefits \$37,876A 30,969A 6,907A 22.3A % Interest expense \$7,173A 6,260A 913A 14.6A % Depreciation and amortization \$4

\$175.9 million, member benefit claims were \$27.5 million and commission expense was \$154.0 million, as compared to \$125.1 million, \$28.8 million, and \$153.7 million, respectively, for the three months ended September 30, 2023. The increase in net losses and loss adjustment expenses of \$50.8 million, or 40.6%, was driven by growth in U.S. and European insurance lines and the shift in business mix toward commercial lines, which tend to have higher loss ratios and lower commission and expense ratios. In addition, the Company experienced unfavorable prior year development of \$1.4 million for the three months ended September 30, 2024, driven by higher-than-expected claims in our commercial lines of business. The decrease in member benefit claims of \$1.3 million, or 4.6%, was driven by declines in auto and consumer goods claim frequencies. Commission expenses increased by \$0.3 million, or 0.2%, driven by growth in earned premiums, partially offset by impacts from sliding scale commission structures. For the three months ended September 30, 2024, employee compensation and benefits were \$37.9 million and other expenses were \$26.3 million, as compared to \$31.0 million and \$20.3 million, respectively, for the three months ended September 30, 2023. Employee compensation and benefits increased by \$6.9 million, or 22.3%, driven by investments in human capital associated with growth in E&S, admitted and services lines. Other expenses increased by \$6.0 million, or 29.8%, driven by a change in fair value of the Fortegra Additional Warrant liability of \$0.9 million, and increased marketing and information technology expenses. For the three months ended September 30, 2024, interest expense was \$7.2 million as compared to \$6.3 million for the three months ended September 30, 2023. The increase in interest expense of \$0.9 million, or 14.6%, was primarily driven by increased borrowings on Fortegraæ™'s corporate revolver and asset based debt for premium finance lines. For the three months ended September 30, 2024, depreciation and amortization expense was \$5.0 million, including \$3.9 million of intangible amortization related to purchase accounting associated with acquisitions at Fortegra from 2019 to 2023, as compared to \$5.8 million, including \$4.9 million of intangible amortization from purchase accounting in 2023.55Gross Written Premiums and Premium EquivalentsThe below table shows gross written premiums and premium equivalents by business mix for the three months ended September 30, 2024 and 2023:(\$ in thousands)Three Months Ended September 30, 20242023Property and short-tail\$230,538Â \$114,461Â Contractual liability84,27993,587General liability86,36884,610Alternative risks93,35290,320Professional liability58,31267,382Europe39,99336,584Commercial lines\$592,842Â \$486,944Â Personal lines88,198110,863Insurance\$681,040Â \$597,807Â Auto and consumer goods warranty83,41575,233Other services12,39213,469Services\$95,807Â \$88,702Â Total (1,2)\$776,847Â \$686,509Â (1) The total gross written premiums and premium equivalents of \$776.8 million and \$686.5 million for the three months ended September 30, 2024 and 2023, respectively, were comprised of gross written premiums of \$573.0 million and \$522.1 million, plus assumed premiums of \$108.0 million and \$75.8 million, plus gross service and administrative fee additions of \$95.8 million and \$88.7 million, respectively. See Note (7) Reinsurance Recoverable and Prepaid Reinsurance Premiums and Note (13) Revenue from Contracts with Customers within the respective periods for more information.(2) The premium equivalents metric excludes amounts received from failure to perform vehicle service contracts held in off-balance sheet trusts and premium finance volumes as it was determined to be unlikely these amounts will be recognized as revenue. The three months ended September 30, 2023 has been conformed resulting in a reduction of premium equivalents of \$148.0 million. This change only impacted the premium equivalents metric and did not impact the Companyæ™'s condensed consolidated financial statements.Total gross written premiums and premium equivalents for the three months ended September 30, 2024 were \$776.8 million, representing an increase of \$90.3 million, or 13.2%. The increase was driven by a combination of factors including expanding Fortegraæ™'s distribution partner network and growing E&S insurance lines. For the three months ended September 30, 2024, Insurance increased by \$83.2 million, or 13.9%, driven by growth in commercial E&S lines, partially offset by a decline in personal credit and auto lines. For the three months ended September 30, 2024, Services increased by \$7.1 million, or 8.0%, driven by growth in auto and consumer goods service contracts. The growth in gross written premiums and premium equivalents, combined with higher retention in select products as of SeptemberÂ 30, 2024, has resulted in an increase of \$117.1 million, or 5.1%, in unearned premiums and deferred revenue on the condensed consolidated balance sheets as compared to SeptemberÂ 30, 2023. As of SeptemberÂ 30, 2024, unearned premiums and deferred revenues were \$2.4 billion, as compared to \$2.3 billion as of SeptemberÂ 30, 2023.Net written premiums(\$ in thousands)Three Months Ended September 30, 20242023Property and short-tail\$152,030Â \$73,911Â Contractual liability21,88421,031General liability43,50543,847Alternative risks73,75970,169Professional liability14,56427,420Europe39,99336,584Commercial lines\$345,735Â \$272,962Â Personal lines43,53860,959Insurance\$389,273Â \$333,921Â Net written premiums for the three months ended September 30, 2024 were \$389.3 million, representing an increase of \$55.4 million, or 16.6%, consistent with growth in gross written premiums, and as a result of increased retention on Fortegraæ™'s whole account quota share reinsurance arrangement. For the three months ended September 30, 2024, Net written premiums \$56m from commercial lines increased by \$72.8 million, or 26.7%, driven by growth in E&S and specialty admitted business. For the three months ended September 30, 2024, net written premiums from personal lines decreased by \$17.4 million, or 28.6%, driven by declines in personal credit and auto insurance lines. Net written premiums from property and short-tail lines represented \$152.0 million, or 39.1%, of the total net written premiums for the three months ended September 30, 2024 compared to \$73.9 million, or 22.1%, for the prior year period. Property and short-tail net written premiums were diversified by geographic location, exposure and risk type with substantial reinsurance protection. As of SeptemberÂ 30, 2024, the net loss to the Company in a 1-in-250 year catastrophe event represented approximately 2.4% of Fortegraæ™'s stockholdersæ™' equity. This reported loss includes the impact of incurred losses based on the estimated frequency and severity of potential events, reinstatements premiums, reinsurance recoveries and taxes.Combined RatioThe combined ratio was 90.2% for the three months ended September 30, 2024 and 2023, reflecting the consistent underwriting performance and scalability of the Companyæ™'s operating platform. The underwriting ratio was 76.2%, a decrease of 0.2 percentage points from the prior year period, which consists of a loss ratio of 45.1%, compared to 39.8% in the prior year period, and an acquisition ratio of 31.1%, compared to 36.6% in the prior year period. The increase in loss ratio was driven by changes in business mix towards commercial lines and increases in repair and labor costs on vehicle service contracts compared to prior year period, which was more than offset by the decline in acquisition ratio as a result of swing rate commission structures. The operating expense ratio increased 0.2 percentage points to 14.0%, as compared to 13.8% in the prior year period. Underwriting and Fee Revenues and Margin - Non-GAAP The below tables show underwriting and fee revenues and underwriting and fee margin by business mix for the three months ended September 30, 2024 and 2023.Three Months Ended September 30, 2024 (\$ in thousands)20242023InsuranceServicesTotalInsuranceServicesTotalUnderwriting and Fee Revenues (1)\$361,459Â \$89,518Â \$450,977Â \$294,390Â \$92,831Â \$387,221Â Net losses and loss adjustment expenses175,932Â \$175,932Â 125,103Â \$125,103Â Member benefit claims\$27,510Â \$27,510Â æ™' \$28,843Â \$28,843Â Commission expense (2)106,542Â 33,876Â 140,418Â 108,265Â 33,328Â 141,593Â Underwriting and Fee Margin (1)\$78,985Â \$28,132Â \$107,117Â \$61,022Â \$30,640Â \$91,662Â Loss ratio48.7Â %30.7Â %45.1Â %42.5Â %31.1Â %39.8Â %Acquisition ratio29.5Â %37.8Â %31.1Â %36.8Â %35.9Â %36.6Â %Underwriting ratio78.2Â %68.5Â %76.2Â %79.3Â %67.0Â %76.4Â % (1)Â Â Â See æ™'Non-GAAP Reconciliationsæ™' for a discussion of non-GAAP financial measures.(2)Â Â Â Â Commission expense in this table is presented net of ceding fees and ceding commissions of \$9.9 million and \$3.7 million, respectively, as of the three months ended September 30, 2024, and \$9.7 million and \$2.4 million, respectively, as of the three months ended September 30, 2023. Underwriting and fee revenues were \$451.0 million for the three months ended September 30, 2024 as compared to \$387.2 million for the three months ended September 30, 2023. Total underwriting and fee revenues increased \$63.8 million, or 16.5%, driven by growth in Insurance lines. The increase in Insurance was \$67.1 million, or 22.8%, driven by growth in E&S and specialty admitted insurance lines. The decrease in Services was \$3.3 million, or 3.6%, driven by a decline in vehicle service contracts in Europe.Underwriting and fee margin was \$107.1 million for the three months ended September 30, 2024 as compared to \$91.7 million for the three months ended September 30, 2023. Total underwriting and fee margin increased \$15.5 million, or 16.9%, driven by growth in Insurance. Insurance grew by \$18.0 million, or 29.4%, driven by revenue growth in E&S and specialty admitted insurance lines. Services decreased by \$2.5 million, or 8.2%, driven by decrease in vehicle service contracts in Europe.Return on Average EquityReturn on average equity was 24.3% for the three months ended September 30, 2024, as compared to 27.5% for the prior year period. The decrease in return on average equity was driven by the increase in net income, which was driven by revenue growth and consistent the combined ratio, in addition to improvements in net realized and unrealized gains and losses, more 57than offset by the higher average stockholdersæ™' equity as a result of capital contribution from Tiptree, Warburg, and Fortegra independent directors in March and April 2024. Adjusted Net Income and Adjusted Return on Average Equity - Non-GAAPFor the three months ended September 30, 2024, adjusted net income and adjusted return on average equity were \$40.0 million and 27.7%, respectively, as compared to \$30.0 million and 31.2%, respectively, for the three months ended September 30, 2023.58Results of Operations - Nine Months Ended September 30, 2024 compared to 2023(\$ in thousands)Nine Months Ended September 30, 20242023Change% ChangeRevenues:Earned premiums, net\$1,105,273Â \$826,418Â \$276,855Â 33.7Â %Service and administrative fees\$311,696Â \$290,291Â \$21,405Â 7.4Â %Ceding commissions11,525Â \$10,761Â \$764Â 7.1Â %Net investment income22,250Â \$19,613Â \$2,637Â 13.4Â %Net realized and unrealized gains (losses)\$7,582Â \$(10,602)18,184Â NM%Other revenue\$31,385Â \$23,419Â \$7,966Â 34.0Â %Total revenues\$1,489,711Â \$1,159,900Â \$329,811Â 28.4Â %Expenses:Net losses and loss adjustment expenses\$556,571Â \$354,477Â \$202,094Â 57.0Â %Member benefit claims\$88,510Â \$88,898Â \$(388)0.4%Commission expense\$484,232Â \$442,893Â \$41,339Â 9.3Â %Employee compensation and benefits\$100,884Â \$83,292Â \$17,592Â 21.1Â %Interest expense22,300Â \$18,214Â \$3,794Â 17.9Â %Depreciation and amortization\$14,886Â \$15,955Â \$(1,069)6.7%Other expenses\$87,058Â \$69,880Â \$17,178Â 24.6Â %Total expenses\$1,354,441Â \$1,074,316Â \$280,125Â 26.1Â %Income (loss) before taxes (1)\$135,270Â \$85,584Â \$49,686Â 58.1Â %Key Performance Metrics:Gross written premiums and premium equivalents\$2,216,323Â \$2,023,730Â \$192,593Â 9.5Â %Net written premiums\$1,073,321Â \$935,639Â \$137,682Â 14.7Â %Loss ratio46.3Â %40.3Â %Acquisition ratio31.1Â %36.3Â %Underwriting ratio77.4Â %76.6Â %Operating expense ratio12.8Â %13.9Â %Combined ratio90.2Â %90.5Â %Return on average equity25.1Â %22.9Â %Non-GAAP Financial Measures (2):Adjusted net income (before NCI)\$114,491Â \$83,101Â \$31,390Â 37.8Â %Adjusted return on average equity28.8Â %30.3Â % (1)Â Â Â Â Net income was \$99.6 million for the nine months ended September 30, 2024 compared to \$62.5 million for the nine months ended September 30, 2023. (2)Â Â Â Â See æ™'Non-GAAP Reconciliationsæ™' for a discussion of non-GAAP financial measures.Revenues - Nine Months Ended September 30, 2024 compared to 2023For the nine months ended September 30, 2024, total revenues increased 28.4%, to \$1.5 billion, as compared to \$1.2 billion for the nine months ended September 30, 2023. Earned premiums, net of \$1.1 billion increased \$278.9 million, or 33.7%, driven by growth in admitted and E&S commercial lines. Earned premiums assumed from other insurance companies were \$430.6 million, or 39.0% of the total, compared to \$299.3 million, or 36.2% of the total, in the prior year period. Included in the nine months ended September 30, 2024 were earned premiums associated with the book-roll transaction with one of Fortegraæ™'s MGA partners that was assumed in December 2023. As it expands to new geographies and expands product offerings, the Company works to obtain necessary licenses and intends to write this business directly upon obtaining necessary licenses. The Company views direct written and assumed business as having similar characteristics. Service and administrative fees of \$311.7 million increased by 7.4% driven by growth in warranty and consumer goods service contract revenues. Ceding commissions of \$11.5 million increased by \$0.8 million, or 7.1%. Other revenues increased by \$8.0 million, or 34.0%, driven by growth in interest income on cash equivalents and premium finance product offerings.For the nine months ended September 30, 2024, 23.8% of revenues were derived from fees that were not solely dependent upon the underwriting performance of Fortegraæ™'s insurance products, resulting in more diversified earnings. For the nine months ended September 30, 2024, 79.8% of fee-based revenues were generated in non-regulated service companies, with the remainder in regulated insurance companies.For the nine months ended September 30, 2024, net investment income was \$22.3 million as compared to \$19.6 million in the prior year period, an increase of \$2.6 million driven by increased yields on investments. Net realized and unrealized gains were \$7.6 million, compared to net realized and unrealized losses of \$10.6 million in the prior year period, primarily driven by the change in fair value of equity securities and other investments carried at fair value.59Expenses - Nine Months Ended September 30, 2024 compared to 2023For the nine months ended September 30, 2024, net losses and loss adjustment expenses were \$556.6 million, member benefit claims were \$88.5 million and commission expense was \$484.2 million, as compared to \$354.5 million, \$88.9 million, and \$442.9 million respectively, for the nine months ended September 30, 2023. The increase in net losses and loss adjustment expenses of \$202.1 million, or 57.0%, was driven by growth in U.S. and European Insurance lines and the shift in business mix toward commercial lines, which tend to have a higher loss ratios and lower commission ratios. During the nine months ended September 30, 2024, the Company experienced unfavorable prior year development of \$0.6 million primarily as a result of higher-than-expected claims in its commercial lines of business. In the nine months ended September 30, 2023, the Company experienced unfavorable prior year development of \$0.9 million primarily driven by higher-than-expected claim severity from business written by a small group of producers of our personal and commercial lines of business. The decrease in member benefit claims of \$0.4 million, or 0.4%, was driven by declines in auto and consumer goods claim frequencies. Commission expense increased by \$41.3 million, or 9.3%, in line with the growth in earned premiums, net and service and administrative fees, partially offset by impacts from sliding scale commission structures. For the nine months ended September 30, 2024, employee compensation and benefits were \$100.9 million and other expenses were \$87.1 million, as compared to \$83.3 million and \$69.9 million, respectively, for the nine months ended September 30, 2023. Employee compensation and benefits increased by \$17.6 million, or 21.1%, driven by investments in human capital associated with growth in admitted, E&S and warranty lines. Other expenses increased by \$17.2 million, or 24.6%, driven by a change in fair value of the Fortegra Additional Warrant liability of \$6.0 million, in addition to \$3.5 million of expenses related to legal and other expenses associated with preparation of the registration statement for the withdrawn Fortegra initial public offering in February 2024.For the nine months ended September 30, 2024, interest expense was \$22.3 million as compared to \$18.9 million for the nine months ended September 30, 2023. The increase in interest expense of \$3.4 million, or 17.9%, was primarily driven by increased borrowings on Fortegraæ™'s corporate revolver and asset based debt for premium finance lines. For the nine months ended September 30, 2024, depreciation and amortization expense was \$14.9 million, including \$11.6 million of intangible amortization related to purchase accounting associated with acquisitions at Fortegra from 2019 to 2023, as compared to \$16.0 million, including \$12.7 million of intangible amortization from purchase accounting in 2023.Gross Written Premiums and Premium EquivalentsThe below table shows gross written premiums and premium equivalents by business mix for the nine months ended September 30, 2024 and 2023:(\$ in thousands)Nine Months Ended September 30, 20242023Property and short-tail\$601,191Â \$359,336Â Contractual liability244,491296,086General liability262,804273,462Alternative risks256,590242,275Professional liability196,642184,805Europe119,663104,209Commercial lines\$1,681,381Â \$1,460,173Â Personal lines251,202284,027Insurance\$1,932,583Â \$1,744,200Â Auto and consumer goods warranty248,710241,653Other services35,03037,877Services\$283,740Â \$279,530Â Total (1,2)\$2,216,323Â \$2,023,730Â (1) The total gross written premiums and premium equivalents of \$2,216.3 million and \$2,023.7 million for the nine months ended September 30, 2024 and 2023, respectively, were comprised of gross written premiums of \$1,603.9 million and \$1,448.4 million, plus assumed premiums of \$328.7 million and \$295.8 million, plus gross service and administrative fee additions of \$283.7 million and \$279.5 million, respectively. See Note (7) Reinsurance Recoverable and Prepaid Reinsurance Premiums and Note (13) Revenue from Contracts with Customers within the respective periods for more information.(2) The premium equivalents metric excludes amounts received from failure to perform vehicle service contracts held in off-balance sheet trusts and premium finance volumes as it was determined to be unlikely these amounts will be recognized as revenue. The nine months ended September 30, 2023 has been conformed resulting in a reduction of premium equivalents of \$416.2 million. This change only impacted the premium equivalents metric and did not impact the Companyæ™'s condensed consolidated financial statements.Total gross written premiums and premium equivalents for the nine months ended September 30, 2024 were \$2.2 billion, representing an increase of \$192.6 million, or 9.5%. The increase was driven by a combination of factors including expanding Fortegraæ™'s distribution partner network, and growing E&S insurance lines.60For the nine months ended September 30, 2024, Insurance increased by \$188.4 million, or 10.8%, driven by growth in specialty commercial E&S lines. For the nine months ended September 30, 2024, Services increased by \$4.2 million, or 1.5%, driven by inclines in auto and consumer goods warranty contracts.Net written premiums(\$ in thousands)Nine Months Ended September 30, 20242023Property and short-tail\$368,788Â \$247,937Â Contractual liability63,40049,389General liability127,466124,131Alternative risks193,347182,150Professional liability78,95577,448Europe119,663104,209Commercial lines\$951,619Â \$785,264Â Personal lines121,702150,375Insurance\$1,073,321Â \$935,639Â Net written premiums for the nine months ended September 30, 2024 were \$1.1 billion, representing an increase of \$137.7 million, or 14.7%, consistent with growth in gross written premiums, and as a result of increased retention on Fortegraæ™'s whole account quota share reinsurance arrangement from 30% to 40%, effective April 1, 2023. For the nine months ended September 30, 2024, Net written premiums from commercial lines increased by \$166.4 million, or 21.2%, driven by growth in E&S and specialty admitted business. For the nine months ended September 30, 2024, net written premiums from personal lines decreased by \$28.7 million, or 19.1%, driven by declines in personal credit and auto insurance lines. Net written premiums from property and short-tail lines represented \$368.8

million, or 34.4%, of the total net written premiums for the nine months ended September 30, 2024 compared to \$247.9 million, or 26.5%, for the prior year period. Property and short-tail net written premiums were diversified by geographic location, exposure and risk type with substantial reinsurance protection.Combined RatioThe combined ratio was 90.2% for the nine months ended September 30, 2024, compared to 90.5% for the prior year period, reflecting the consistent underwriting performance and scalability of the Company’s operating platform. The underwriting ratio was 77.4%, an increase of 0.8 percentage points from the prior year period, which consists of a loss ratio of 46.3%, compared to 40.3% in the prior year period, and an acquisition ratio of 31.1%, compared to 36.3% in the prior year period. The increase in loss ratio was driven by changes in business mix towards commercial lines and increases in repair and labor costs on vehicle service contracts compared to prior year period, which was partially offset by the decline in acquisition ratio as a result of swing rate commission structures. The operating expense ratio decreased 1.1 percentage points to 12.8%, as compared to 13.9% in the prior year period. Underwriting and Fee Revenues and Underwriting and Fee Margin - Non-GAAP(1)The below tables show underwriting and fee revenues and underwriting and fee margin by business mix for the nine months ended September 30, 2024 and 2023.Nine Months Ended September 30, (\$ in thousands)20242023InsuranceServicesTotalInsuranceServicesTotalUnderwriting and Fee Revenues

(1)\$1,111,279A	\$282,932A	\$1,394,211A	\$836,172A	\$263,516A	\$1,099,688A	Net losses and loss adjustment expenses	556,571A	See	556,571A	354,427A	50A	354,477A	Member benefit claims	88,510A	See	88,898A	88,898A	Commission expense	(2)	330,714A	102,462A	433,176A	303,856A	95,663A	399,519A	Underwriting and Fee Margin																																																				
(1)\$223,994A	\$91,960A	\$315,954A	\$177,889A	\$78,905A	\$256,794A	Loss ratio	50.1A	%	31.3A	%	46.3A	%	42.4A	%	33.8A	%	40.3A	%	Acquisition ratio	29.8A	%	36.2A	%	31.1A	%	36.3A	%	37.3A	%	Underwriting ratio	79.9A	%	67.5A	%	77.4A	%	78.7A	%	70.1A	%	76.6A	%	61(1)A	See	Non-GAAP Reconciliations	for a discussion of non-GAAP financial measures.																																
(2) A A A A Commission expense in this table is presented net of ceding fees and ceding commissions of \$39.5 million and \$11.5 million, respectively, as of the nine months ended September 30, 2024, and \$32.6 million and \$10.8 million, respectively, as of the nine months ended September 30, 2023. Underwriting and fee revenues were \$1.4 billion for the nine months ended September 30, 2024 as compared to \$1.1 billion for the nine months ended September 30, 2023. Total underwriting and fee revenues increased \$294.5 million, or 26.8%, driven by growth in all business lines. The increase in Insurance was \$275.1 million, or 32.9%, driven by growth in commercial, E&S, and credit insurance lines. The increase in Services was \$19.4 million, or 7.4%, driven by growth in vehicle service contracts and premium finance offerings, in addition to the acquisition of Premia.Underwriting and fee margin was \$316.0 million for the nine months ended September 30, 2024 as compared to \$256.8 million for the nine months ended September 30, 2023. Total underwriting and fee margin increased \$59.2 million, or 23.0%, driven by growth in Insurance and Services. Insurance grew by \$46.1 million, or 25.9%, from growth in specialty admitted and E&S lines. Services increased by \$13.1 million, or 16.5%, primarily driven by growth in vehicle service contracts and premium finance offerings, in addition to the acquisition of Premia.Return on Average EquityReturn on average equity was 25.1% for the nine months ended September 30, 2024, as compared to 22.9% for the nine months ended September 30, 2023. The increase in net income and annualized return on average equity was driven by revenue growth and improvement of the combined ratio, in addition to improvements in net realized and unrealized gains and losses.Adjusted Net Income and Adjusted Return on Average Equity - Non-GAAPFor the nine months ended September 30, 2024, adjusted net income and adjusted return on average equity were \$114.5 million and 28.8%, respectively, as compared to \$83.1 million and 30.3%, respectively, for the nine months ended September 30, 2023. 62Tiptree CapitalTiptree Capital consists of our Mortgage segment, which includes the operating results of Reliance, our mortgage business, and Tiptree Capital - Other, which consists of our other non-insurance operating businesses and investments. MortgageThrough our Mortgage operating subsidiary, Reliance, we originate, sell, securitize and service one-to-four-family, residential mortgage loans, comprised of conforming mortgage loans, Federal Housing Administration (FHA), Veterans Administration (VA), United States Department of Agriculture (USDA), and to a lesser extent, non-agency jumbo prime. We are an approved seller/servicer for Fannie Mae and Freddie Mac. We are also an approved issuer and servicer for Ginnie Mae. We originate residential mortgage loans through our retail distribution channel (directly to consumers) in 39 states and the District of Columbia as of September 30, 2024.Components of our Results of OperationsRevenuesNet Realized and Unrealized Gains (Losses) include gains on sale of mortgage loans and the fair value adjustment in mortgage servicing rights. Gains on the sale of mortgage loans represent the difference between the selling price and carrying value of loans sold and are recognized upon settlement. Such gains also include the changes in fair value of loans held for sale and loan-related hedges and derivatives. We transfer the risk of loss or default to the loan purchaser, however, in some cases we are required to indemnify purchasers for losses related to non-compliance with borrowers’ creditworthiness and collateral requirements. Because of this, we recognize gains on sale net of required indemnification and premium recapture reserves. The fair value adjustment on mortgage servicing rights represents fair value adjustments considering estimated prepayments and other factors associated with changes in interest rates, plus actual run-off in the servicing portfolio. We report these adjustments separate from servicing income and servicing expense.Other Revenue includes loan origination fees, interest income, and mortgage servicing income. Loan origination fees are earned as mortgage loans are funded. Servicing fees are earned over the life of the loan. Interest income includes interest earned on loans held for sale and interest income on bank balances and short-term investments.ExpensesEmployee Compensation and Benefits includes salaries, commissions, benefits, bonuses, other incentive compensation and related taxes for employees. Commissions expense for sales staff generally varies with loan origination volumes.Interest Expense represents borrowing costs under warehouse and other credit facilities used primarily to fund loan originations. Amortization of deferred financing costs, including commitment fees, is included in interest expense.Depreciation is mainly associated with furniture, fixtures and equipment. Amortization is primarily associated with a trade name and internally developed software.Other Expenses include loan origination expenses, namely, leads, appraisals, credit reporting and licensing fees, general and administrative expenses, including office rent, insurance, legal, consulting and payroll processing expenses, and servicing expense.63The following tables present the Mortgage segment results for the following periods:Results of Operations(\$ in thousands)Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Revenues:Net realized and unrealized gains (losses)\$8,862A	\$9,698A	\$29,662A	\$28,946A	Other revenue	6,030A	\$5,020A	17,004A	14,400A	Total revenues	\$14,892A	\$14,718A	\$46,666A	\$43,346A	Expenses:Employee compensation and benefits	\$9,129A	\$8,738A	\$27,746A	\$26,691A	Interest expense	441A	456A	1,619A	1,304A	Depreciation and amortization	61A	145A	283A	477A	Other expenses	5,350A	\$5,020A	15,826A	15,768A	Total expenses	\$14,981A	\$14,359A	\$45,474A	\$44,240A	Income (loss) before taxes	\$(89)	\$359A	\$1,192A	\$(894)	Key Performance Metrics:Origination volumes	\$255,783A	\$232,938A	\$693,056A	\$663,668A	Gain on sale margins	4.8A	%	4.5A	%	4.8A	%	4.7A	%	Return on average equity	(0.4)%	2.4A	%	(1.6)%	Non-GAAP Financial Measures (1):Adjusted net income	(1)\$1,359A	\$(327)	1,231A	\$(1,389)	Adjusted return on average equity	(110.2A	%	(2.4)%	3.1A	%	(3.4)%	(1)A	See	Non-GAAP Reconciliations	for a discussion of non-GAAP financial measures.
Revenues - Three and Nine Months Ended September 30, 2024 compared to 2023For the three months ended September 30, 2024, \$255.8 million of loans were funded, compared to \$232.9 million for the prior year period, an increase of \$22.8 million, or 9.8%, driven by the lower mortgage interest rate environment. Gain on sale margins increased to 4.8% for the three months ended September 30, 2024, up approximately 30 basis points from 4.5% for the three months ended September 30, 2023. For the nine months ended September 30, 2024, \$693.1 million of loans were funded, compared to \$663.7 million for the prior year period, an increase of \$29.4 million, or 4.4%, driven by the normalized mortgage interest rates compared to the prior year period. Gain on sale margins increased to 4.8% for the nine months ended September 30, 2024, as compared to 4.7% for the nine months ended September 30, 2023.Net realized and unrealized gains for the three months ended September 30, 2024 were \$8.9 million, compared to \$9.7 million in the prior year period, a decrease of \$0.8 million or 8.6%. Net realized and unrealized gains for the nine months ended September 30, 2024 were \$29.7 million, compared to \$28.9 million in the prior year period, an increase of \$0.7 million or 2.5%. The primary driver of increased gain on sale revenues for nine months ended September 30, 2024 were higher origination volumes, partially offset the negative fair value adjustment in mortgage servicing rights of \$0.4 million in 2024 compared to a positive fair value adjustment of \$0.9 million in the prior year period.Other revenue for the three months ended September 30, 2024 was \$6.0 million, compared to \$5.0 million in the prior year period, an increase of \$1.0 million, or 20.1%. Other revenue for the nine months ended September 30, 2024 was \$17.0 million, compared to \$14.4 million in the prior year period, an increase of \$2.6 million, or 18.1%. The increases in both periods were driven by higher loan servicing income and higher loan origination fees. As of September 30, 2024, the mortgage servicing asset was \$39.6 million, a decrease from \$40.8 million as of December 31, 2023.Expenses - Three and Nine Months Ended September 30, 2024 compared to 2023 For the three months ended September 30, 2024, employee compensation and benefits were \$9.1 million, compared to \$8.7 million in the prior year period, an increase of \$0.4 million or 4.5%, and for the nine months ended September 30, 2024, employee compensation and benefits were \$27.7 million, compared to \$26.7 million in the prior year period, an increase of \$1.1 million or 4.0%, driven primarily by higher commissions on increased origination volumes. 64For the three months ended September 30, 2024, interest expense was at \$0.4 million, compared to \$0.5 million in prior year period, and for the nine months ended September 30, 2024, interest expense was at \$1.6 million, compared to \$1.3 million in prior year period, driven by higher interest rates.For the three months ended September 30, 2024, other expenses were \$5.4 million, compared to \$5.0 million in the prior year period driven by a increased mortgage operational expenses, including marketing and professional fees, and for the nine months ended September 30, 2024, other expenses were flat at \$15.8 million.Income (loss) before taxes - Three and Nine Months Ended September 30, 2024 compared to 2023 The loss before taxes for the three months ended September 30, 2024 was \$0.1 million, compared to income before taxes of \$0.4 million in the prior year period. The income before taxes for the nine months ended September 30, 2024 was \$1.2 million, compared to loss before taxes of \$0.9 million in the prior year period. The increase was driven by higher mortgage volumes and servicing fees.Tiptree Capital - OtherThe following tables present a summary of Tiptree Capital - Other results for the following periods:Results of Operations(\$ in thousands)Three Months Ended September 30, Nine Months Ended September 30, 2024202320242023Revenues:Net realized and unrealized gains (losses)\$(2,764)	\$(6,625)	\$(726)	\$(5,885)	Other income	1,221A	1,642A	3,605A	5,296A	Total revenues	\$(1,543)	\$(4,983)	\$2,879A	\$(589)	Expenses:Employee compensation and benefits	\$117A	\$109A	\$360A	\$386A	Depreciation and amortization	A	A	A	A	Other expenses	943A	1,382A	1,917A	2,542A	Total expenses	\$1,060A	\$1,511A	\$2,277A	\$3,008A	Income (loss) before taxes	\$(2,603)	\$(6,494)	\$602A	\$(3,597)	Tiptree Capital - Other earns revenues from the following sources: net interest income, realized and unrealized gains and losses on the Company’s investment holdings (including Invesque until the sale in April 2024); and charter revenues from vessels within the Company’s maritime transportation operations. Subsequent to the sale of our dry bulk and tanker vessels, operations include two smaller vessels and other ancillary assets. The loss before taxes from Tiptree Capital - Other for the three months ended September 30, 2024 was \$2.6 million, compared to the loss before taxes of \$6.5 million in the prior year period. The change was primarily driven by the unrealized losses on Invesque in the prior year period. Income before taxes from Tiptree Capital - Other for the nine months ended September 30, 2024 was \$0.6 million, compared to the loss before taxes of \$3.6 million in the prior year period driven by realized investments gains on securities in the Company’s investment holdings in the first quarter of 2024, and decreased investment losses on Invesque in the nine months ended September 30, 2024.Adjusted net income - Non-GAAP(1)(\$ in thousands)Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Maritime transportation\$(353)	\$(884)	\$(662)	\$(1,527)	Other	395A	889A	1,532A	3,164A	Total	\$42A	\$5A	\$870A	\$1,637A	(1)A	See	Non-GAAP Reconciliations	for a discussion of non-GAAP financial measures.																						
Adjusted net income decreased to \$0.9 million for the nine months ended September 30, 2024 compared to \$1.6 million in 2023, driven by lower interest income on cash and cash equivalents and U.S. Treasury securities recorded in other income.CorporateThe following table presents a summary of corporate results for the following periods:Results of Operations(\$ in thousands)Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Employee compensation and benefits\$1,974A	\$2,058A	\$5,850A	\$6,502A	Employee incentive compensation expense	3,239A	3,789A	16,598A	13,973A	Depreciation and amortization	364A	359A	1,085A	963A	Other expenses	2,159A	2,240A	6,405A	6,667A	Total expenses	\$7,736A	\$8,446A	\$29,938A	\$28,105A	Corporate expenses include expenses of the holding company for employee compensation and benefits, interest expense, and public company and other expenses. Corporate employee compensation and benefits includes the expense of management, legal and accounting staff. Other expenses primarily consisted of audit and professional fees, insurance, office rent and other related expenses.Employee compensation and benefits, including incentive compensation expense, were \$22.4 million for the nine months ended September 30, 2024, compared to \$20.5 million for the prior year period, driven by an increase in stock-based compensation expense. Of the incentive compensation expense in the nine months ended September 30, 2024, \$7.2 million was stock-based compensation expense, compared to \$5.0 million in 2023. As of September 30, 2024 and 2023, the Company had no outstanding borrowings at the holding company and therefore incurred no interest expense for related periods. Other expenses declined to \$6.4 million driven by decreased professional fees, lease and insurance expense.Provision for Income TaxesThe total income tax expense of \$16.3 million and \$12.3 million for the three months ended September 30, 2024 and 2023, respectively, is reflected as a component of net income (loss). For the three months ended September 30, 2024 and 2023, the Company’s effective tax rate was equal to 44.4% and 58.0%, respectively, with both significantly higher than the U.S. statutory income tax rate of 21.0%, primarily due to the impact of outside basis deferred taxes on Tiptree’s investment in Fortegra.The total income tax expense of \$48.8 million and \$29.1 million for the nine months ended September 30, 2024 and 2023, respectively, is reflected as a component of net income (loss). For the three months ended September 30, 2024 and 2023, the Company’s effective tax rate was equal to 45.6% and 55.0%, respectively, with both significantly higher than the U.S. statutory income tax rate of 21.0%, primarily due to the impact of outside basis deferred taxes on Tiptree’s investment in Fortegra.On April 15, 2024, the Company sold its 16.98 million shares of Invesque for \$0.6 million of proceeds resulting in a capital loss carryforward for tax purposes of approximately \$106.8 million.Tiptree owns less than 80% of Fortegra and is required to record deferred taxes on the outside basis on its investment in Fortegra. This deferred tax liability represents the tax that would be due, before consideration of loss carryforwards, if Tiptree were to sell all of its Fortegra stock at its carrying value on Tiptree’s balance sheet. As of September 30, 2024, the deferred tax liability relating to Fortegra was \$81.5 million, which was an increase of \$19.8 million from the year ended December 31, 2023, of which \$3.1 million of expense was recorded in OCI, and \$16.7 million expense was recorded as a provision for income taxes. As of September 30, 2023, the deferred tax liability relating to Fortegra was \$48.6 million, which was an increase of \$8.7 million from the year ended December 31, 2022, of which \$0.3 million benefit was recorded in OCI, \$1.2 million benefit was recorded directly in stockholders’ equity, and \$10.2 million expense was recorded as a provision for income taxes. Excluding the impact of these deferred taxes, the effective tax rates for the nine months ended September 30, 2024 and 2023 were 29.9% and 35.7%, respectively.66Balance Sheet InformationTiptree’s total assets were \$5,505.7 million as of September 30, 2024, compared to \$5,139.3 million as of December 31, 2023. The \$366.4 million increase in assets is primarily attributable to the growth in the Insurance segment. Total stockholders’ equity was \$656.2 million as of September 30, 2024, compared to \$576.6 million as of December 31, 2023, with the increase primarily driven by comprehensive income for the nine months ended September 30, 2024. As of September 30, 2024, there were 36,789,571 shares of common stock outstanding as compared to 36,756,187 shares as of December 31, 2023, with the increase driven by the vesting of share-based incentive compensation.In March and April 2024, Tiptree, Warburg and Fortegra independent directors contributed \$30.0 million, \$9.9 million and \$0.1 million, respectively, to Fortegra in exchange for common shares of Fortegra. As of September 30, 2024, Fortegra was owned approximately 79.3% by Tiptree Holdings, 17.7% by Warburg and 3.0% by management and directors of Fortegra, before giving effect to the exercise of outstanding warrants and management options, and the conversion of outstanding preferred stock.The following table is a summary of certain balance sheet information:As of September 30, 2024(\$ in thousands)Tiptree CapitalInvesqueMortgageOtherCorporateTotalTotal assets\$5,235,340A	\$1,989,952A	\$57,739A	\$22,702A	\$5,505,733A	Corporate debts	260,000A	A	A	A	\$260,000A	Asset based debt	67,159A	69,679A	A	A	136,838A	Tiptree Inc. stockholders’ equity	(1)\$412,110A	\$53,244A	\$56,705A	\$(60,108)	\$461,946A	Non-controlling interests:Fortegra preferred interests	77,679A	A	A	A	A	77,679A	Common interests	116,575A	A	A	A	A	116,575A	Total stockholders’ equity	\$606,359A	\$53,244A	\$56,705A	\$(60,108)	\$656,200A	(1)A	See	Included in Corporate equity is the deferred tax liability on the outside basis on Tiptree’s investment in Fortegra of \$81.5 million as of September 30, 2024. 67NON-GAAP MEASURES AND RECONCILIATIONSNon-GAAP ReconciliationsIn addition to GAAP results, management uses the non-GAAP financial measures underwriting and fee revenues and underwriting and fee margin in order to better explain to investors the underwriting performance and the respective retentions between the Company and its agents and reinsurance partners. We also use the non-GAAP financial measures adjusted net income and adjusted return on average equity as measures of operating performance and as part of our resource and capital allocation process, to assess comparative returns on invested capital. Management believes these measures provide supplemental information useful to investors as they are frequently used by the financial community to analyze financial performance and to compare relative performance among comparable companies.									

Adjusted net income, adjusted return on average equity, underwriting and fee revenues and underwriting and fee margin are not measurements of financial performance or liquidity under GAAP and should not be considered as an alternative or substitute for earned premiums, net income or any other measure derived in accordance with GAAP. Underwriting and Fee Revenues and Underwriting and Fee Margin are Non-GAAP (Insurance only) Underwriting and Fee Revenues are Non-GAAP. We define underwriting and fee revenues as earned premiums, net, service and administrative fees (excluding ceding fees) and other income (excluding cash and cash equivalent interest income). We reconcile underwriting and fee revenues as total revenues excluding net investment income, net realized gains (losses) and net unrealized gains (losses), ceding fees, ceding commissions and cash and cash equivalent interest income as reported in other income. Underwriting and fee revenues represents revenues generated by our underwriting and fee-based operations and allows us to evaluate our underwriting performance without regard to investment income. We use this metric as we believe it gives our management and other users of our financial information useful insight into our underlying business performance. Underwriting and fee revenues should not be viewed as a substitute for total revenues calculated in accordance with GAAP, and other companies may define underwriting and fee revenues differently. (\$ in thousands) Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 2024 2023 Total revenues \$481,013A \$406,779A \$1,489,711A \$1,159,900A Less: Net investment income (9,111) (5,416) (22,250) (19,613) Less: Net realized and unrealized gains (losses) (2,218) 1,161A (7,582) 10,602A Less: Ceding fees (1) (9,871) (9,711) (39,531) (32,613) Less: Ceding commissions (3,716) (2,440) (11,525) (10,761) Less: Cash and cash equivalent interest income (2) (5,120) (3,607) (14,612) (7,827) Underwriting and fee revenues (3) \$450,977A \$387,221A \$1,394,211A \$1,099,688A (1) Ceding fees were included in service and administrative fees on the statement of operations. (2) Cash and cash equivalent interest income was included in other revenue on the statement of operations. (3) Underwriting and fee revenues exclude ceding fees, ceding commissions and cash and cash equivalent interest income from other revenue. Underwriting and Fee Margin are Non-GAAP. We define underwriting and fee margin as income before taxes, excluding net investment income, net realized gains (losses), net unrealized gains (losses), cash and cash equivalent interest income, employee compensation and benefits, other expenses, interest expense and depreciation and amortization. Underwriting and fee margin represents the underwriting performance of our underwriting and fee-based programs. As such, underwriting and fee margin excludes general administrative expenses, interest expense, depreciation and amortization and other corporate expenses as those expenses support the vertically integrated business model and not any individual component of our business mix. We use this metric as we believe it gives our management and other users of our financial information useful insight into the specific performance of our underlying underwriting and fee programs. Underwriting and fee income should not be viewed as a substitute for income before taxes calculated in accordance with GAAP, and other companies may define underwriting and fee margin differently. 68 (\$ in thousands) Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 2024 2023 Income (loss) before income taxes \$47,209A \$35,722A \$135,270A \$85,584A Less: Net investment income (9,111) (5,416) (22,250) (19,613) Less: Net realized and unrealized gains (losses) (2,218) 1,161A (7,582) 10,602A Less: Cash and cash equivalent interest income (1) (5,120) (3,607) (14,612) (7,827) Plus: Depreciation and amortization 4,970A 5,823A 14,886A 15,955A Plus: Interest expense 7,173A 6,260A 22,300A 18,921A Plus: Employee compensation and benefits 37,876A 30,969A 100,884A 83,292A Plus: Other expenses 26,338A 20,295A 87,058A 69,880A Underwriting and fee margin (2) \$107,117A \$91,662A \$315,954A \$256,794A (1) Cash and cash equivalent interest income was included in other revenue on the statement of operations. (2) Underwriting and fee margin exclude cash and cash equivalent interest income. Adjusted Net Income are Non-GAAP. We define adjusted net income as income before taxes, less provision (benefit) for income taxes, and excluding the after-tax impact of various expenses that we consider to be unique and non-recurring in nature, including merger and acquisition related expenses, stock-based compensation, net realized and unrealized gains (losses) and intangibles amortization associated with purchase accounting, all of which is reduced for non-controlling interests. The calculation of adjusted net income excludes net realized and unrealized gains (losses) that relate to investments or assets rather than business operations. Adjusted net income should not be viewed as a substitute for income before taxes calculated in accordance with GAAP, and other companies may define adjusted net income differently. Adjusted net income (before NCI) is presented before the impacts of non-controlling interests. We present adjustments for amortization associated with acquired intangible assets. The intangible assets were recorded as part of purchase accounting in connection with Tiptree's acquisition of Fortegra Financial in 2014, and additional services businesses from 2019 to 2023. The intangible assets acquired contribute to overall revenue generation, and the respective purchase accounting adjustments will continue to occur in future periods until such intangible assets are fully amortized in accordance with the respective amortization periods required by GAAP. Adjusted Return on Average Equity are Non-GAAP. We define adjusted return on average equity as adjusted net income expressed on an annualized basis as a percentage of average beginning and ending stockholders' equity during the period. See above. Adjusted Net Income are Non-GAAP. Above, Adjusted return on average equity should not be viewed as a substitute for return on average equity calculated in accordance with GAAP, and other companies may define adjusted return on average equity differently. Three Months Ended September 30, 2024 (\$ in thousands) Tiptree Capital Insurance Mortgage Other Corporate Total Income (loss) before taxes \$47,209A \$(89) \$(2,603) \$(7,736) \$36,781A Less: Income tax (benefit) expense (12,114) 32A 104A (4,330) (16,308) Less: Net realized and unrealized gains (losses) (1) (2,218) 1,877A 2,764A 4,223A Plus: Intangibles amortization (2) (3,859A) 4,601A 4,389A Plus: Stock-based compensation expense 14,954A 1,762A 5,957A Plus: Non-recurring expenses (3) (119A) 4,601A 119A Plus: Non-cash fair value adjustments (4) (946A) 4,601A 946A Plus: Impact of tax deconsolidation of Fortegra (5) 4,601A 5,907A 5,907A Less: Tax on adjustments (6) (1,954) (461) (223) (860) (3,498) Adjusted net income (before NCI) \$40,042A \$1,359A \$42A \$5,257A \$36,186A Less: Impact of non-controlling interests (8,314) 4,601A 4,601A (6,314) Adjusted net income \$31,728A \$1,359A \$42A \$(5,257) \$27,872A Adjusted net income (before NCI) \$30,043A \$1,359A \$42A \$(5,257) \$36,186A Average stockholders' equity \$577,776A \$53,272A \$59,943A \$(53,856) \$637,135A Adjusted return on average equity (7) 27.7A % 10.2A % 0.3A % NM % 22.7A % 69.9 Three Months Ended September 30, 2023 (\$ in thousands) Tiptree Capital Insurance Mortgage Other Corporate Total Income (loss) before taxes \$35,722A \$359A (6,494) (8,446) \$21,141A Less: Income tax (benefit) expense (9,261) (76) 1,179A (4,115) (12,273) Less: Net realized and unrealized gains (losses) (1) (1,616A) (788) 6,255A 4,753A Plus: Intangibles amortization (2) 4,878A 4,601A 4,601A 4,878A Plus: Stock-based compensation expense 7,173A 6,260A 22,300A 18,921A Plus: Non-recurring expenses (3) (119A) 4,601A 1,246A 1,963A Plus: Non-cash fair value adjustments (4) (2,447) 4,601A 4,601A Plus: Impact of tax deconsolidation of Fortegra (5) 4,601A 4,396A 4,396A Less: Tax on adjustments (6) (1,295) 178A (1,305) 1,231A (1,191) Adjusted net income (before NCI) \$30,043A \$(327) \$5A \$(5,688) \$24,033A Less: Impact of non-controlling interests (6,159) 4,601A 4,601A (6,159) Adjusted net income \$23,884A \$(327) \$5A \$(5,688) \$17,874A Adjusted net income (before NCI) \$30,043A \$(327) \$5A \$(5,688) \$24,033A Average stockholders' equity \$577,776A \$53,272A \$59,943A \$(53,856) \$637,135A Adjusted return on average equity (7) 31.2A % (2.4) % 4.6A % NM % 17.6A % Nine Months Ended September 30, 2024 (\$ in thousands) Tiptree Capital Insurance Mortgage Other Corporate Total Income (loss) before taxes \$135,270A \$1,192A \$602A \$(29,938) \$107,126A Less: Income tax (benefit) expense (35,604) (244) (704) (12,247) (48,799) Less: Net realized and unrealized gains (losses) (1) (7,582) 428A 726A 4,628A Plus: Intangibles amortization (2) 11,557A 4,601A 4,601A 11,557A Plus: Stock-based compensation expense 5,999A 4,601A 7,190A 13,189A Plus: Non-recurring expenses (3) (3,455A) 4,601A 4,601A 4,355A Plus: Non-cash fair value adjustments (4) (6,018A) 4,601A 6,018A Plus: Impact of tax deconsolidation of Fortegra (5) 4,601A 16,729A 16,729A Less: Tax on adjustments (6) (4,622) (145) 246A (1,752) (6,273) Adjusted net income (before NCI) \$114,491A \$1,231A \$870A \$(20,018) \$96,574A Less: Impact of non-controlling interests (23,747) 4,601A 4,601A (23,747) Adjusted net income \$90,744A \$1,231A \$870A \$(20,018) \$72,827A Adjusted net income (before NCI) \$114,491A \$1,231A \$870A \$(20,018) \$96,574A Average stockholders' equity \$529,486A \$52,771A \$91,263A \$(57,137) \$616,383A Adjusted return on average equity (7) 28.8A % 3.1A % 1.3A % NM % 20.9A % 70.9 Nine Months Ended September 30, 2023 (\$ in thousands) Tiptree Capital Insurance Mortgage Other Corporate Total Income (loss) before taxes \$85,584A \$(89A) \$(3,597) \$(28,105) \$52,988A Less: Income tax (benefit) expense (22,936) 231A 419A (6,833) (29,119) Less: Net realized and unrealized gains (losses) (1) (10,602A) (933) 5,885A 15,554A Plus: Intangibles amortization (2) (12,667A) 4,601A 12,667A Plus: Stock-based compensation expense 1,238A 4,601A 5,032A 6,270A Plus: Non-recurring expenses (3) (2,476A) 4,601A 4,601A 2,476A Plus: Non-cash fair value adjustments (4) (2,611) 4,601A 2,611 Plus: Impact of tax deconsolidation of Fortegra (5) 4,601A 10,210A 10,210A Less: Tax on adjustments (6) (3,919) 207A (1,070) 1,468A (3,314) Adjusted net income (before NCI) \$83,101A \$(1,389) 1,637A \$(18,228) \$65,512A Less: Impact of non-controlling interests (17,058) 4,601A 4,601A (17,058) Adjusted net income \$66,043A \$(1,389) 1,637A \$(18,228) \$48,063A Adjusted net income (before NCI) \$83,101A \$(1,389) 1,637A \$(18,228) \$65,512A Average stockholders' equity \$529,486A \$52,771A \$91,263A \$(57,137) \$616,383A Adjusted return on average equity (7) 30.2A % 1.6A % 1.1A % NM % 16.1A % (1) Net realized and unrealized gains (losses) added back in Adjusted net income excludes net realized and unrealized gains (losses) from the mortgage segment and unrealized gains (losses) on mortgage servicing rights. (2) Specifically associated with acquisition purchase accounting. See Note (8) Goodwill and Intangible Assets, net. (3) For the three and nine months ended September 30, 2024 and 2023, included in other expenses were expenses related to legal and other expenses associated with preparation of the registration statement for the withdrawn Fortegra initial public offering in 2024 and acquisitions of services businesses in 2023, respectively. (4) For the three and nine months ended September 30, 2024 and 2023, non-cash fair-value adjustments represent a change in fair value of the Fortegra Additional Warrant liability. (5) For the three and nine months ended September 30, 2024 and 2023, included in the adjustment is an add-back of \$5.9 million and \$16.7 million, respectively, and \$4.4 million and \$10.2 million, respectively, related to deferred tax expense from the WP Transaction. (6) Tax on adjustments represents the tax applied to the total non-GAAP adjustments and includes adjustments for non-recurring or discrete tax impacts. (7) Total Adjusted return on average equity after non-controlling interests was 24.8% and 17.9% for the three months ended September 30, 2024 and 2023, respectively, based on \$27.9 million and \$17.9 million of Adjusted net income over \$449.2 million and \$399.0 million of average Tiptree Inc. stockholders' equity. Total Adjusted return on average equity after non-controlling interests was 22.1% and 16.2% for the nine months ended September 30, 2024 and 2023, respectively, based on \$72.8 million and \$48.1 million of Adjusted net income over \$439.4 million and \$396.7 million of average Tiptree Inc. stockholders' equity. Book Value per share - Non-GAAP. Management believes the use of this financial measure provides supplemental information useful to investors as book value is frequently used by the financial community to analyze company growth on a relative per share basis. The following table provides a reconciliation between total stockholders' equity and total shares outstanding, net of treasury shares. A (\$ in thousands, except per share information) As of September 30, 2024 2023 Total stockholders' equity \$656,200A \$543,573A Less: Non-controlling interests 194,254A 147,482A Total stockholders' equity, net of non-controlling interests \$461,946A \$396,091A Total common shares outstanding 36,790A 36,750A Book value per share \$12.56A \$10.78A LIQUIDITY AND CAPITAL RESOURCES Our principal sources of liquidity are unrestricted cash, cash equivalents and other liquid investments and distributions from operating subsidiaries, including income from our investment portfolio and sales of assets and investments. We intend to use our cash resources to continue to fund our operations and grow our businesses. We may seek additional sources of cash to fund acquisitions or investments. These additional sources of cash may take the form of debt or equity and may be at the parent, subsidiary or asset level. We are a holding company, and our liquidity needs are primarily for compensation, professional fees, office rent and insurance costs. 71 Our subsidiaries' ability to generate sufficient net income and cash flows to make cash distributions will be subject to numerous business and other factors, including restrictions contained in agreements for the strategic investment by Warburg in Fortegra, our subsidiaries' financing agreements, regulatory restrictions, availability of sufficient funds at such subsidiaries, general economic and business conditions, tax considerations, strategic plans, financial results and other factors such as target capital ratios and ratio levels anticipated by rating agencies to maintain or improve current ratings. We expect our cash and cash equivalents and distributions from operating subsidiaries, our subsidiaries' access to financing, and sales of investments to be adequate to fund our operations for at least the next 12 months, as well as the long term. As of September 30, 2024, cash and cash equivalents, excluding restricted cash, were \$396.2 million, compared to \$468.7 million as of December 31, 2023, a decrease of \$72.5 million, primarily driven by the increase in investments, repayment of corporate debt, partially offset by cash flow from operations at our insurance business. Our insurance business uses borrowings to fund long-term growth and for operational working capital purposes. As of September 30, 2024 and December 31, 2023, a total of \$100.0 million and \$130.0 million, respectively, was outstanding under the revolving line of credit in our insurance business. The maximum borrowing capacity under the agreements as of September 30, 2024 and 2023 was \$200.0 million. Our mortgage business relies on short term uncommitted sources of financing as a part of their normal course of operations. To date, we have been able to obtain and renew uncommitted warehouse credit facilities. If we were not able to obtain financing, then we may need to draw on other sources of liquidity to fund our mortgage business. See Note (10) Debt, net in the notes to our condensed consolidated financial statements for additional information regarding our insurance and mortgage borrowings. We believe that cash flow from operations will provide sufficient capital to continue to grow the business and fund interest on the outstanding debt, capital expenditures and other general corporate needs over the next several years. As we continue to expand our business, including by any acquisitions we may make, we may, in the future, require additional working capital for increased costs. Consolidated Comparison of Cash Flows (\$ in thousands) Nine Months Ended September 30, 2024 2023 Cash and cash equivalents provided by (used in): Operating activities \$170,799A \$93,566A Investing activities (146,198) (144,721) Financing activities (17,980) 39,605A Effect of exchange rate changes on cash 5,188A (1,935) Change in cash, cash equivalents and restricted cash \$11,809A \$(13,485) Operating Activities Cash provided by operating activities was \$170.8 million for the nine months ended September 30, 2024. In 2024, the primary sources of cash from operating activities included growth in insurance premiums written resulting in increases in policy liabilities and unpaid claims, deferred revenues and unearned premiums, which were partially offset by increases in accounts receivable and prepaid reinsurance premiums and decreases in reinsurance payables. Cash provided by operating activities was \$93.6 million for the nine months ended September 30, 2023. In 2023, the primary sources of cash from operating activities included growth in insurance premiums written resulting in increases in deferred revenues, unearned premiums, policy liabilities and unpaid claims, reinsurance payables and other liabilities and accrued expenses which were partially offset by increases in notes and accounts receivable and reinsurance receivables. Investing Activities Cash used in investing activities was \$146.2 million for the nine months ended September 30, 2024. In 2024, the primary use of cash was the purchases of investments outpacing proceeds from sales and maturities, in addition to the issuance of notes receivable exceeding proceeds from notes receivable. 72 Cash used in investing activities was \$144.7 million for the nine months ended September 30, 2023. In 2023, the primary uses of cash were the purchases of investments outpacing the proceeds from the sale of investments, as well as the acquisition of Premia. Financing Activities Cash used in financing activities was \$18.0 million for the nine months ended September 30, 2024. In 2024, the cash used was primarily repayments of corporate borrowings at Fortegra and the payment of common and preferred dividends, partially offset by a non-controlling interest contribution to Fortegra. Cash provided by financing activities was \$39.6 million for the nine months ended September 30, 2023. In 2023, the cash provided was primarily proceeds from corporate borrowings and mortgage warehouse facilities which exceeded repayments, partially offset by non-controlling interests distributions and the payment of dividends. CRITICAL ACCOUNTING POLICIES AND ESTIMATES The preparation of our financial statements in accordance with U.S. GAAP, which requires management to make estimates and assumptions that affect the amounts reported in our financial statements and accompanying notes. Actual results could differ materially from those estimates. There have been no material changes to the critical accounting policies and estimates as discussed in Part II, Item 7A in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023. Recently Adopted and Issued Accounting Standards For a discussion of recently adopted and issued accounting standards, see the section Recent Accounting Standards at Note (2) Summary of Significant Accounting Policies of the notes to the accompanying condensed consolidated financial statements. Item 3. Quantitative and Qualitative Disclosures About Market Risk Our Annual Report on Form 10-K for the fiscal year ended December 31, 2023 described our Quantitative and Qualitative Disclosures About Market Risk. There were no material changes to the assumptions or risks during the nine months ended September 30, 2024. Item 4. Controls and Procedures Evaluation of Disclosure Controls and Procedures The Company's management, with the participation of the Company's Chief Executive Officer and Chief Financial Officer, has evaluated the effectiveness of the Company's disclosure controls and procedures (as such term defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act as of the end of the period covered by this report. The Company's disclosure controls and procedures are designed to provide reasonable assurance that material information is recorded, processed, summarized and reported accurately and on a timely basis. Based on such evaluation, the Company's Chief Executive Officer and Chief Financial Officer have concluded that, as of the end of this period, the Company's disclosure controls and procedures are effective. Changes in Internal Control over Financial Reporting There have not been any changes in the Company's internal control over financial reporting (as such term is defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act)

The fiscal quarter to which this report relates that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

73PART II. OTHER INFORMATIONItem 1. Legal ProceedingsOur legal proceedings are discussed under the heading "Litigation" in Note (20) Commitments and Contingencies in the Notes to the condensed consolidated financial statements in this report.Item 1A. Risk FactorsFor information regarding factors that could affect our Company, results of operations and financial condition, see the risk factors discussed under Part I, Item 1A in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023. There have been no material changes in those risk factors. Item 2. Unregistered Sales of Equity Securities and Use of ProceedsPurchases of Equity Securities by the Issuer and Affiliated PurchasersShare repurchase activity for three months ended September 30, 2024 was as follows:

Period	Purchaser	Total Number of Shares Purchased	(1) Average Price Paid Per Share	Total Number of Shares Purchased as Part of Publicly Announced Plans or Programs	
Approximate Dollar Value (\$ in thousands)	Shares That May Yet Be Purchased Under the Plans or Programs	(1) July 1, 2024 to July 31, 2024	Tiptree Inc.	\$ 6,896,000	1,000,000
August 1, 2024 to August 31, 2024	Tiptree Inc.	\$ 6,896,000	1,000,000		
September 1, 2024 to September 30, 2024	Tiptree Inc.	\$ 11,945,400	1,000,000		

(1) On November 2, 2020, the Board of Directors of Tiptree authorized Tiptree's Executive Committee to repurchase up to \$20 million of its outstanding common stock in the aggregate from time to time. Item 3. Defaults Upon Senior SecuritiesNone. Item 4. Mine Safety DisclosuresNot Applicable. Item 5. Other InformationNone.

74Item 6. Exhibits, Financial Statement Schedules The following documents are filed as a part of this Form 10-Q: A Financial Statements (Unaudited); Condensed Consolidated Balance Sheets as of September 30, 2024 and December 31, 2023; F-3 Condensed Consolidated Statements of Operations for the three and nine months ended September 30, 2024 and 2023; F-4 Condensed Consolidated Statements of Comprehensive Income (Loss) for the three and nine months ended September 30, 2024 and 2023; F-5 Condensed Consolidated Statements of Changes in Stockholders' Equity for the periods ended September 30, 2024 and 2023; F-6 Condensed Consolidated Statements of Cash Flows for the nine months ended September 30, 2024 and 2023; F-8 Notes to Condensed Consolidated Financial Statements F-9A Exhibits: A The Exhibits listed in the Index of Exhibits, which appears immediately following the signature page, is incorporated herein by reference and is filed as part of this Form 10-Q. 75SIGNATURESPursuant to the requirements of the Securities Exchange Act of 1934, Tiptree Inc. has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Tiptree Inc.
Date: October 30, 2024
By: /s/ Michael Barnes
Michael Barnes
Executive Chairman
Date: October 30, 2024
By: /s/ Jonathan Ilany
Jonathan Ilany
Chief Executive Officer
Date: October 30, 2024
By: /s/ Scott McKinney
Scott McKinney
Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)
76 EXHIBIT INDEXExhibit No. Description31.1 Certification of Executive Chairman pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (filed herewith).31.2 Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (filed herewith).31.3 Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (filed herewith).32.1 Certification of Executive Chairman pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (furnished herewith).32.2 Certification of Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (furnished herewith).32.3 Certification of Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (furnished herewith).101.INSXBRL Instance Document* 101.SCHXBRL Taxonomy Extension Schema Document* 101.CALXBRL Taxonomy Extension Calculation Linkbase Document* 101.LABXBRL Taxonomy Extension Label Linkbase Document* 101.PREXBRL Taxonomy Extension Presentation Linkbase Document* 101.DEF XBRL Taxonomy Extension Definition Linkbase Document* 104Cover page from Tiptree's Form 10-Q for the quarter ended September 30, 2024 formatted in iXBRL (included in Exhibit 101).

A A Attached as Exhibit 101 to this Quarterly Report on Form 10-Q are the following materials, formatted in XBRL (eXtensible Business Reporting Language): (i) the Condensed Consolidated Balance Sheets as of September 30, 2024 and December 31, 2023, (ii) the Condensed Consolidated Statements of Operations for the three and nine months ended September 30, 2024 and 2023, (iii) the Condensed Consolidated Statements of Comprehensive Income (Loss) for the three and nine months ended September 30, 2024 and 2023, (iv) the Condensed Consolidated Statements of Changes in Stockholders' Equity for the periods ended September 30, 2024 and 2023, (v) the Condensed Consolidated Statements of Cash Flows for the nine months ended September 30, 2024 and 2023 and (vi) the Notes to the Condensed Consolidated Financial Statements.* A A Denotes a management contract or compensatory plan, contract or arrangement.

77 EX-31.1 2 ex311-930202410q.htm EX-31.1 DocumentEXHIBIT 31.1 CERTIFICATIONS I, Michael Barnes, certify that: 1.I have reviewed this Quarterly Report on Form 10-Q of Tiptree Inc.; 2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4.The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(f)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5.The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: October 30, 2024/s/ Michael Barnes
Michael Barnes
Executive Chairman
EX-31.2 3 ex312-930202410q.htm EX-31.2 DocumentEXHIBIT 31.2 CERTIFICATIONS I, Jonathan Ilany, certify that: 1.I have reviewed this Quarterly Report on Form 10-Q of Tiptree Inc.; 2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4.The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(f)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5.The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: October 30, 2024/s/ Jonathan Ilany
Jonathan Ilany
Chief Executive Officer
EX-31.3 4 ex313-930202410q.htm EX-31.3 DocumentEXHIBIT 31.3 CERTIFICATIONS I, Scott McKinney, certify that: 1.I have reviewed this Quarterly Report on Form 10-Q of Tiptree Inc.; 2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4.The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(f)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5.The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: October 30, 2024/s/ Scott McKinney
Scott McKinney
Chief Financial Officer
EX-32.1 5 ex321-930202410q.htm EX-32.1 DocumentEXHIBIT 32.1 Certification Pursuant to Section 18 U.S.C. Section 1350, As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 In connection with the Quarterly Report of Tiptree Inc. (the "Company") on Form 10-Q for the quarter ended September 30, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Michael Barnes, the Executive Chairman of the Company, certify pursuant to 18 U.S.C. §1350, as adopted pursuant to §906 of the Sarbanes-Oxley Act of 2002, that: (i) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and (ii) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. /s/ Michael Barnes
Michael Barnes
Executive Chairman
Date: October 30, 2024 EX-32.2 6 ex322-930202410q.htm EX-32.2 DocumentEXHIBIT 32.2 Certification Pursuant to Section 18 U.S.C. Section 1350, As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 In connection with the Quarterly Report of Tiptree Inc. (the "Company") on Form 10-Q for the quarter ended September 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Jonathan Ilany

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EX-101.DEF 10 tpt-20240930_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE DOCUMENT EX-101.LAB 11 tpt-20240930_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE DOCUMENT Notes and accounts receivable, net Total notes and accounts receivable, net Accounts and Financing Receivable, after Allowance for Credit Loss Corvid Peak Corvid Peak [Member] Corvid Peak [Member] Adjustments to reconcile net income to net cash provided by (used in) operating activities Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Related Party Transactions Related Party Transactions Disclosure [Text Block] Remaining repurchase authorization Share Repurchase Program, Remaining Authorized, Amount Cover [Abstract] Cover [Abstract] Equity securities Other Equity Securities [Member] Other Equity Securities Net increase (decrease) in cash, cash equivalents and restricted cash Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Discount rate Measurement Input, Discount Rate [Member] Allowance for credit losses Beginning balance Ending balance Debt Securities, Available-for-Sale, Allowance for Credit Loss, Excluding Accrued Interest Proceeds from notes receivable Proceeds from Collection of Notes Receivable Trading Symbol Trading Symbol Comprehensive income (loss) Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest Pledged Status [Domain] Pledged Status [Domain] Schedule of other investments Investment Holdings, Other than Securities [Table Text Block] Income tax benefit Share-Based Payment Arrangement, Expense, Tax Benefit External model External Model [Member] External Model Dividends declared per common share (in dollars per share) Cash dividends declared (in dollars per share) Common Stock, Dividends, Per Share, Declared Non-controlling interest distributions Noncontrolling Interest, Decrease from Distributions to Noncontrolling Interest Holders Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Table] Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Table] Organization Organization, Consolidation and Presentation of Financial Statements Disclosure [Text Block] Fair Value of Financial Instruments Fair Value Disclosures [Text Block] Financial Asset, Period Past Due [Axis] Financial Asset, Aging [Axis] Investment, Name [Domain] Investment, Name [Domain] LIBOR LIBOR [Member] LIBOR Portion at Fair Value Measurement Portion at Fair Value Measurement [Member] Forfeited (in shares) Shares Issued, Shares, Share-Based Payment Arrangement, Forfeited Investment in credit fund Investment Credit Fund [Member] Investment Credit Fund SOFR, two Secured Overnight Financing Rate (SOFR), Two [Member] Secured Overnight Financing Rate (SOFR), Two Segment Data Segment Reporting, Policy [Policy Text Block] Revenue from Contract with Customer [Abstract] Plan Name [Domain] Plan Name [Domain] Pledged Status [Axis] Pledged Status [Axis] Finite-lived intangible assets, gross Finite-Lived Intangible Assets, Gross Corporate securities Corporate Bond Securities [Member] Operating segments Operating Segments [Member] Receivable Type [Axis] Receivable Type [Axis] Net cash provided by (used in) operating activities Net Cash Provided by (Used in) Operating Activities Operating Activities: Net Cash Provided by (Used in) Operating Activities [Abstract] Schedule of accumulated other comprehensive income (loss) Schedule of Accumulated Other Comprehensive Income (Loss) [Table Text Block] Fortegra Directors Fortegra Management and Directors [Member] Fortegra Management and Directors Share-based Payment Arrangement, Expensed and Capitalized, Amount [Line Items] Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Line Items] Net balance as of January 1, short duration Net balance as of September 30, short duration Liabilities for loss and loss adjustment expenses, net of reinsurance Short-Duration Insurance Contracts, Liability for Unpaid Claims and Allocated Claim Adjustment Expense, Net Measurement Frequency [Axis] Measurement Frequency [Axis] Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Obligations of state and political subdivisions US States and Political Subdivisions Debt Securities [Member] Schedule of components of other revenue Schedule of Other Nonoperating Income, by Component [Table Text Block] Pull through rate Pull through Rate [Member] Pull Through Rate Net gains from recoveries (credit losses) on AFS securities Debt Securities, Available-for-Sale, Excluding Accrued Interest, Allowance for Credit Loss, Period Increase (Decrease) OCI Other Comprehensive Income (Loss), Net of Tax, Including WP Transaction Adjustment Other Comprehensive Income (Loss), Net of Tax, Including WP Transaction Adjustment (Increase) decrease in notes and accounts receivable Increase (Decrease) in Accounts and Notes Receivable Entity Small Business Entity Small Business Capital loss carryforwards Deferred Tax Assets, Capital Loss Carryforwards Payment of debt issuance costs Payments of Debt Issuance Costs Additions Contract with Customer, Liability, Additions Contract with Customer, Liability, Additions Significant unobservable inputs Level 3 Fair Value, Inputs, Level 3 [Member] Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Fair Value Measurement Inputs and Valuation Techniques [Table] Fair Value Measurement Inputs and Valuation Techniques [Table] Debt Securities, Available-for-sale, Allowance for Credit Loss [Line Items] Debt Securities, Available-for-Sale, Allowance for Credit Loss [Line Items] Vesting - first tranche Share-Based Payment Arrangement, Tranche One [Member] Goodwill, Impaired, Accumulated Impairment Loss [Abstract] Goodwill, Impaired, Accumulated Impairment Loss [Abstract] Credit Facility [Domain] Credit Facility [Domain] Schedule of Accounts, Notes, Loans and Financing Receivable [Table] Accounts and Financing Receivables [Table] Gross liabilities for unpaid losses and loss adjustment expenses Gross liabilities for unpaid losses and loss adjustment expenses Liability for Claims and Claims Adjustment Expense Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward] Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward] Investment owned, at cost Investment Owned, Cost MSR Line of Credit MSR Line of Credit [Member] MSR Line of Credit Goodwill Goodwill Balance, beginning of period Balance, end of period Goodwill Accounts and premiums receivable, net, valuation allowance Accounts Receivable, Allowance for Credit Loss Other comprehensive income (loss), net of tax: Other Comprehensive Income (Loss), Net of Tax [Abstract] Stock repurchase program, authorized amount Share Repurchase Program, Authorized, Amount Motor club revenue Motor Club Revenue [Member] Motor Club Revenue Other Other Assets, Miscellaneous Less: non-insurance warranty benefit claim liabilities Plus: non-insurance warranty benefit claim liabilities Non-Insurance Warranty Benefit Claim Liabilities Non-Insurance Warranty Benefit Claim Liabilities Stock options Subsidiary Stock options Share-Based Payment Arrangement, Option [Member] Debt Securities, Available-for-sale [Table] Debt Securities, Available-for-Sale [Table] Depreciation expense related to furniture, fixtures and equipment Depreciation Comprehensive income (loss) attributable to common stockholders Comprehensive Income (Loss), Net of Tax, Attributable to Parent Deferred acquisition costs, impairment Deferred Policy Acquisition Costs, Impairment Loss Schedule of amortized cost and fair value by contractual maturity date Investments Classified by Contractual Maturity Date [Table Text Block] Award Type [Axis] Award Type [Axis] Corporate securities Corporate Debt Securities [Member] Foreign currency translation and other Goodwill, Foreign Currency Translation Gain (Loss) Cost of equity Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Cost of Equity Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Cost of

Equity Furniture, fixtures and equipment, net Property, Plant and Equipment, Net Total liabilities Liabilities Total Non-controlling interests Equity, Attributable to Noncontrolling Interest Common stock, par value (in dollars per share) Common Stock, Par or Stated Value Per Share Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Proceeds from dividends Proceeds from Dividends Received Revolving credit facility Revolving Credit Facility [Member] Other Noninterest Income, Other Operating Income Investing Activities: Net Cash Provided by (Used in) Investing Activities [Abstract] Tiptree Inc. 2017 Omnibus Incentive Plan Tiptree Financial Inc. 2017 Omnibus Incentive Plan [Member] Tiptree Financial Inc. 2017 Omnibus Incentive Plan Reclassification out of Accumulated Other Comprehensive Income [Table] Reclassification out of Accumulated Other Comprehensive Income [Table] Premium taxes Taxes, Other Due after ten years Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 10 Transfer out of Level 3 Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Transfers out of Level 3 Financial Asset, Period Past Due [Domain] Financial Asset, Aging [Domain] Gross realized gains Debt Securities, Available-for-Sale, Realized Gain Subsequent Event [Line Items] Subsequent Event [Line Items] Shares issued upon exercise of options (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Corporate debt Interest expense - corporate debt Corporate Debt [Member] Corporate Debt [Member] Debt Instrument [Line Items] Debt Instrument [Line Items] Weighted average exercise price (in dollars per stock option) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price [Abstract] Other assets Total other assets Other Assets Service contract revenue Service Contract Revenue [Member] Service Contract Revenue Other Collateralized Loan Obligations [Member] Basis of Presentation and Principles of Consolidation Basis of Accounting, Policy [Policy Text Block] Net non-controlling interest (redemptions) contributions and other Proceeds from (Payments to) Noncontrolling Interests Diluted (in shares) Weighted average number of shares of common stock outstanding - diluted (in shares) Weighted Average Number of Shares Outstanding, Diluted Accumulated Other Comprehensive Income (Loss), Net of Tax [Roll Forward] AOCI Attributable to Parent, Net of Tax [Roll Forward] Netting [Domain] Netting [Domain] Netting [Domain] Total Tiptree Inc. stockholders' equity Equity, Attributable to Parent Related party, greater than 5% shareholder Related party, greater than 5% shareholder Related party, greater than 5% shareholder Due in one year or less Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, Year One 2029 and thereafter Finite-Lived Intangible Asset, Expected Amortization, After Year Four Finite-Lived Intangible Asset, Expected Amortization, After Year Four Life insurance Life insurance Life Insurance Product Line [Member] Retrospective commissions receivable Retrospective Commissions Receivable Retrospective Commissions Receivable Schedule of goodwill Schedule of Goodwill [Table Text Block] Concentration Risk Type [Domain] Concentration Risk Type [Domain] Asset backed securities Debt Securities, Available-for-Sale, Maturity, without Single Maturity Date, Amortized Cost Net investment income Net investment income Investment Income, Net Table of Deferred Assets Related to Revenue From Contracts with Customers (Rollforward) [Table] Table of Deferred Assets Related to Revenue From Contracts with Customers (Rollforward) [Table] Table of Deferred Assets Related to Revenue From Contracts with Customers (Rollforward) [Table] General and administrative Selling, General and Administrative Expense Residential mortgage warehouse borrowings, \$50,000 LIC due August 2025 Residential Mortgage Warehouse Borrowings, \$50,000 Line Of Credit, Due August 2025 [Member] Residential Mortgage Warehouse Borrowings, \$50,000 Line Of Credit, Due August 2025 Preferred trust securities Corporate Debt, Preferred Trust Securities [Member] Corporate Debt, Preferred Trust Securities Schedule of other assets Schedule of Other Assets [Table Text Block] Proceeds from sales and maturities of investments Proceeds from Sale and Maturity of Other Investments Document Fiscal Period Focus Document Fiscal Period Focus 2028 Long-Term Debt, Maturity, Year Four Dividends from equity securities Equity securities Equity Securities [Member] 2026 Finite-Lived Intangible Asset, Expected Amortization, Year Two Preferred stock, if-converted ownership percentage Preferred Stock, Convertible, If-converted Ownership Percentage Preferred Stock, Convertible, If-converted Ownership Percentage Weighted average remaining contractual term at September 30, 2024 (in years) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Assets: Assets [Abstract] Other comprehensive income (loss), net of tax Other comprehensive income (loss), net of tax Other Comprehensive Income (Loss), Net of Tax Dividend yield Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate AOCI non-controlling interest AOCI Attributable to Noncontrolling Interest [Member] Document Type Document Type Derivative Contract [Domain] Derivative Contract [Domain] Schedule of operating segments Schedule of investments by operating segment Schedule of Segment Reporting Information, by Segment [Table Text Block] Adjustments to income relating to exchangeable interests and contingent considerations, net of tax Dilutive Securities, Effect on Basic Earnings, Exchangeable Interests And Contingent Consideration Dilutive Securities, Effect on Basic Earnings, Exchangeable Interests And Contingent Consideration Software licensing Computer Software, Intangible Asset [Member] Corporate loans Corporate Loans And Related Receivables [Member] Corporate Loans And Related Receivables Derivative liability, balance sheet location Derivative Liability, Statement of Financial Position [Extensible Enumeration] Other Income and Expenses [Abstract] Other Income and Expenses [Abstract] Service and administrative fees Service And Administrative Fees Service And Administrative Fees Schedule of activity in deferred assets and liabilities related to revenue from contracts with customers Contract with Customer, Contract Asset, Contract Liability, and Receivable [Table Text Block] Schedule of finite-lived intangible assets, future amortization expense Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block] Subsequent Event [Table] Subsequent Event [Table] Servicing asset, measurement input Servicing Asset, Measurement Input Maximum Maximum [Member] Preferred stock, face value Preferred Stock, Value, Outstanding Furniture and Fixtures Furniture and Fixtures [Member] Total finite-lived intangible assets Finite-Lived Intangible Assets, Net Schedule of liability for unpaid claims and claims adjustment expense Schedule of Liability for Unpaid Claims and Claims Adjustment Expense [Table Text Block] Schedule of Intangible Assets, Net [Line Items] Schedule of Intangible Assets, Net [Line Items] [Line Items] for Schedule of Intangible Assets, Net [Table] Investment Type [Axis] Investment Type [Axis] Reinsurance Recoverable and Prepaid Reinsurance Premiums Reinsurance [Text Block] Total fair value of restricted investments Restricted Investments, at Fair Value Accrued investment income Accrued Investment Income Receivable Statistical Measurement [Axis] Statistical Measurement [Axis] Total Finite-Lived Intangible Assets, Net, Excluding Foreign Currency Translation Adjustment Finite-Lived Intangible Assets, Net, Excluding Foreign Currency Translation Adjustment Income (loss) before taxes Income (loss) before taxes Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Goodwill impairment loss Goodwill, Impairment Loss Title of Individual [Axis] Title and Position [Axis] Paid (short duration) related to: Liability for Unpaid Claims and Claims Adjustment Expense, Claims Paid [Abstract] 2029 and thereafter Long-Term Debt, Maturity, After Year Four Long-Term Debt, Maturity, After Year Four Subsequent Event Type [Domain] Subsequent Event Type [Domain] Assumed from Other Companies Assumed Premiums Earned Dividends paid Payments of Ordinary Dividends, Common Stock Investment, Name [Axis] Investment, Name [Axis] Customer relationships Customer Relationships [Member] Forecast Forecast [Member] Diluted earnings per share (in dollars per share) Diluted net income (loss) attributable to common shares (in dollars per share) Earnings Per Share, Diluted Counterparty Name [Domain] Counterparty Name [Domain] Deferred Revenue and Revenue Recognition Revenue from Contract with Customer [Policy Text Block] Schedule of Finite-lived intangible assets amortization expense Finite-Lived Intangible Assets Amortization Expense [Table Text Block] Liability for Unpaid Claims and Claim Adjustment Expenses Liability for Future Policy Benefits and Unpaid Claims Disclosure [Text Block] Reduction in credit losses due to AFS securities sold during the year Debt Securities, Available-for-Sale, Excluding Accrued Interest, Allowance for Credit Loss, Sold Loans eligible for repurchase liability Assets Sold under Agreements to Repurchase, Repurchase Liability Ownership [Axis] Ownership [Axis] Award vesting rights, percentage Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Rights, Percentage Change in fair value of liability classified warrants Fair Value Adjustment of Warrants Preferred stock, shares issued (in shares) Preferred Stock, Shares Issued Net income allocated to participating securities Participating Securities, Distributed and Undistributed Earnings (Loss), Basic Customer [Axis] Customer [Axis] Statement of Financial Position [Abstract] Statement of Financial Position [Abstract] Asset backed securities Asset-Backed Securities [Member] Earnings Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Gain (Loss) Included in Earnings Net income (loss) Net income (loss) Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Corporate bonds Investment Owned, Fair Value Less: provision (benefit) for income taxes Related tax (expense) benefit Total income tax expense (benefit) Income Tax Expense (Benefit) Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Line Items] Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Line Items] Schedule of performance restricted stock units, share price target Schedule of Performance Restricted Stock Units, Share Price Target [Table Text Block] Schedule of Performance Restricted Stock Units, Share Price Target Notional values Derivative, Notional Amount Asset derivatives Derivative assets Derivative assets Derivative Asset Securities of subsidiaries Dilutive Securities, Effect on Basic Earnings Per Share Weighted - average recognition period (in years) Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Revenue from contracts with customers Revenue from Contract with Customer, Excluding Assessed Tax Statement of Comprehensive Income [Abstract] Statement of Comprehensive Income [Abstract] Net cash provided by (used in) investing activities Net Cash Provided by (Used in) Investing Activities Employee compensation and benefits Payroll and employee commissions [Member] Payroll and employee commissions [Member] Premiums written: Premiums Written, Net [Abstract] Business Acquisition [Line Items] Business Acquisition [Line Items] Other Other Operating Activities, Cash Flow Statement Forecast Cash EBITDA Measurement Input, EBITDA Multiple [Member] Additional paid-in capital Additional Paid in Capital Schedule of interest expense incurred on debt Schedule of Other Nonoperating Income (Expense) [Table Text Block] Reclassification Adjustment out of Accumulated Other Comprehensive Income [Line Items] Reclassification Adjustment out of Accumulated Other Comprehensive Income [Line Items] Accumulated Other Comprehensive Income (Loss) [Line Items] Accumulated Other Comprehensive Income (Loss) [Line Items] Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Abstract] Other lines incurred Liability For Unpaid Claims And Claims Adjustment Expense, Incurred Claims, Other Lines Liability For Unpaid Claims And Claims Adjustment Expense, Incurred Claims, Other Lines Foreign currency translation adjustment, expected Finite-Lived Intangible Assets, Foreign Currency Translation Gain (Loss), Expected Finite-Lived Intangible Assets, Foreign Currency Translation Gain (Loss), Expected Legal Entity [Axis] Legal Entity [Axis] Share price, adjusted for dividends (in dollars per share) Share-based Compensation Arrangement by Share-based Payment Award, Performance, Share Price, Adjusted for Cumulative Dividends Share-based Compensation Arrangement by Share-based Payment Award, Performance, Share Price, Adjusted for Cumulative Dividends Fair value unrealized gain (loss), other comprehensive income statement location not disclosed Fair Value, Recurring Basis, Unobservable Input Reconciliation, Asset, Gain (Loss) Statement Of Other Comprehensive Income, Extensible List, Not Disclosed Flag Fair Value, Recurring Basis, Unobservable Input Reconciliation, Asset, Gain (Loss) Statement Of Other Comprehensive Income, Extensible List, Not Disclosed Flag Subsidiary Incentive Plan Subsidiary Incentive Plan [Member] Subsidiary Incentive Plan [Member] Increase (decrease) in unearned premiums Increase (Decrease) in Unearned Premiums Net change in non-controlling interests and other Noncontrolling Interest, Net Change And Other Noncontrolling Interest, Net Change And Other Scenario [Domain] Scenario [Domain] Related Party Transaction [Axis] Related Party Transaction [Axis] Other Debt Securities, Trading, and Equity Securities, FV-NI Valuation Input Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions and Methodology [Abstract] Long-term Debt, Type [Domain] Long-Term Debt, Type [Domain] Entity Address, State or Province Entity Address, State or Province Performance assumption adjustment Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Other Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Other Derivative Instruments and Hedging Activities Disclosure [Abstract] Derivative Instruments and Hedging Activities Disclosure [Abstract] Preferred stock, conversion premium Preferred Stock, Convertible, Conversion Premium Preferred Stock, Convertible, Conversion Premium Additions Deferred Policy Acquisition Cost, Capitalization Financial Instruments [Domain] Financial Instruments [Domain] Accounts, Notes, Loans and Financing Receivable [Line Items] Accounts, Notes, Loans and Financing Receivable [Line Items] Vesting [Domain] Vesting [Domain] Unvested units, beginning of period (in dollars per share) Unvested units, end of period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value Liabilities and Stockholders' Equity Liabilities and Equity [Abstract] Mortgage loans held for sale Conversions to mortgage loans held for sale Mortgage Loans Held for Sale [Member] Mortgage Loans Held for Sale [Member] Fair value Estimate of Fair Value Measurement [Member] Schedule of available-for-sale securities Schedule of Available-for-Sale Securities Reconciliation [Table Text Block] Property, Plant and Equipment [Table] Property, Plant and Equipment [Table] Balance, beginning of period (in dollars per share) Balance, end of period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Right of use assets - operating leases Operating Lease, Right-of-Use Asset Concentration Risk [Table] Concentration Risk [Table] Balance, beginning of period (in shares) Balance, end of period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Reinsurance Disclosures [Abstract] Reinsurance Disclosures [Abstract] Deferred acquisition costs Table of Deferred Assets Related to Revenue From Contracts with Customers (Roll Forward) Table of Deferred Assets Related to Revenue From Contracts with Customers (Roll Forward) Total Financial Liabilities Fair Value Disclosure Earnings Per Share Earnings Per Share [Text Block] Preferred stock, if-converted additional ownership percentage Preferred Stock, Convertible, If-converted Additional Ownership Percentage Preferred Stock, Convertible, If-converted Additional Ownership Percentage Subsequent event Subsequent Event [Member] Subsidiary preferred dividends declared Subsidiary preferred dividends declared Dividends, Preferred Stock Granted (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value Net realized and unrealized gains (losses) Net realized and unrealized (gains) losses Total net realized and unrealized gains (losses) Unrealized gains (losses) on available for sale securities Gain (Loss) on Investments Options exercisable Options Exercisable [Abstract] Options Exercisable Segments [Domain] Segments [Domain] Related (provision) benefit for income taxes Other Comprehensive Income (Loss), Tax Weighted average number of common shares: Net Earnings Per Share Basic and Diluted [Abstract] Net Earnings Per Share Basic and Diluted Summary of Accounting Standards Update Accounting Standards Update and Change in Accounting Principle [Table Text Block] Distributions Fair Value, Measurement With Unobservable Inputs Reconciliation, Recurring Basis, Asset, Distributions Fair Value, Measurement With Unobservable Inputs Reconciliation, Recurring Basis, Asset, Distributions Sublease not yet commenced, future annual payment to be received Lessor, Operating Lease, Lease Not yet Commenced, Assumption and Judgment, Payment to be Received, Annual Amount Lessor, Operating Lease, Lease Not yet Commenced, Assumption and Judgment, Payment to be Received, Annual Amount Weighted average grant date value (in dollars per stock option) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract] Long-Lived Tangible Asset [Axis] Long-Lived Tangible Asset [Axis] Vested Share-Based Compensation Arrangement by Share-Based Payment Award, Vested In Period Share-Based Compensation Arrangement by Share-Based Payment Award, Vested In Period Vesting - third tranche Share-Based Payment Arrangement, Tranche Three [Member] Schedule of Intangible Assets, Net [Table] Schedule of Intangible Assets, Net [Table] Schedule of Intangible Assets, Net [Table] Corporate bonds, at fair value Corporate bonds Bonds, At Fair Value [Member] Bonds, At Fair Value [Member] Total of the three largest receivable balances from non-affiliated reinsurers Reinsurance Recoverables, Including Reinsurance Premium Paid Local Phone Number Local Phone Number Other Assets and Other Liabilities and Accrued Expenses Other Assets Disclosure [Text Block] Total expenses Total expenses Operating Expenses Share-based Compensation Arrangement by Share-based Payment Award, Options, Additional Disclosures [Abstract] Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Additional Disclosures [Abstract] Preferred stock, conversion make-whole period Preferred Stock, Convertible, Make-Whole Period Preferred Stock, Convertible, Make-Whole Period Changes in operating assets and liabilities: Increase (Decrease) in Operating Capital [Abstract] SOFR Secured Overnight Financing Rate (SOFR) [Member] Rent and related Occupancy, Net Cost Equity Securities, FV-NI, Cost Available for sale securities, at fair value, net of allowance for credit losses Fair value Total Debt Securities, Available-for-Sale, Excluding Accrued Interest Long-Lived Tangible Asset [Domain] Long-Lived Tangible Asset [Domain] Assumed from Other Companies Policyholder Benefits and Claims Incurred, Assumed Income Statement Location [Axis] Statement of Income Location, Balance [Axis] Debt Disclosure [Abstract] Debt Disclosure [Abstract] Common stock Common Stock [Member] (Increase) decrease in prepaid reinsurance premiums Increase (Decrease) in Prepaid Reinsurance Premiums Schedule of Business Acquisitions, by Acquisition [Table] Schedule of Business Acquisitions, by Acquisition [Table] Effects of reinsurance Effects of Reinsurance [Table Text Block] Premiums earned: Premiums Earned, Net [Abstract] Weighted average interest rate Long-Term Debt, Weighted Average Interest Rate, at Point in Time Segment Reporting [Abstract] Segment Reporting [Abstract] Taxes (in shares) Share-Based Payment Arrangement, Shares Withheld for Tax Withholding Obligation Entity Central Index Key Entity Central Index Key Scenario [Axis] Scenario [Axis] Total incurred Short duration incurred Liability for Unpaid Claims and Claims Adjustment Expense, Incurred Claims Statutory accounting practices disclosure Statutory Accounting Practices Disclosure [Table Text Block] Net income (loss) Net Income (Loss), Including Portion Attributable to

Noncontrolling Interest, Excluding Subsidiary Preferred Dividends Net Income (Loss), Including Portion Attributable to Noncontrolling Interest, Excluding Subsidiary Preferred Dividends Stockholders' Equity Equity [Text Block] Financial Instrument [Axis] Financial Instrument [Axis] Operating Segment Data Segment Reporting Disclosure [Text Block] Amortization of share-based incentive compensation APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Professional fees Professional Fees Measurement Basis [Axis] Measurement Basis [Axis] Loans, at fair value Loans Receivable, Fair Value Disclosure Share price target, three Share-based Payment Arrangement, Tranche Six [Member] Share-based Payment Arrangement, Tranche Six Foreign currency translation adjustment Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member] Geographic risk Geographic Concentration Risk [Member] Less: comprehensive income (loss) attributable to non-controlling interests Comprehensive Income (Loss), Net of Tax, Attributable to Noncontrolling Interest City Area Code City Area Code Debt Securities, Available-for-sale, Allowance for Credit Loss [Table] Debt Securities, Available-for-Sale, Allowance for Credit Loss [Table] Contingent consideration payable Contingent consideration payable Business Combination, Contingent Consideration, Liability Fair value of restricted investments in trust pursuant to reinsurance agreements Restricted Investments Director compensation Other Expense [Member] Components of reinsurance receivable Components of Reinsurance Receivable [Table Text Block] Represents the ceded receivables to reinsurers where the credit risk is minimized due to collateralization of reserves utilizing trust accounts and letters of credit. Schedule of Components of investment income Investment Income [Table Text Block] Pull through rate Derivative Asset, Measurement Input Schedule of Segment Reporting Information, by Segment [Table] Schedule of Segment Reporting Information, by Segment [Table] Schedule of quantitative information of Level 3 significant unobservable inputs used in fair valuation of liabilities Fair Value Measurement Inputs and Valuation Techniques [Table Text Block] Weighted average grant date fair value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract] Subsequent Event Type [Axis] Subsequent Event Type [Axis] Net income (loss) per common share: Earnings Per Share [Abstract] Equity [Abstract] Equity [Abstract] (Increase) decrease in deferred acquisition costs Increase (Decrease) in Deferred Policy Acquisition Costs Fair Value Debt Securities, Available-for-Sale, Fair Value, Fiscal Year Maturity [Abstract] Retained earnings Retained Earnings (Accumulated Deficit) Corporate and Other Corporate and Reconciling Items [Member] Corporate and Reconciling Items Schedule of Reclassification out of accumulated other comprehensive income Reclassification out of Accumulated Other Comprehensive Income [Table Text Block] Net vested (in shares) Share-Based Compensation Arrangement By Share-based Payment Award, Equity Instruments Other Than Options, Vested In Period, Net Share-Based Compensation Arrangement By Share-based Payment Award, Equity Instruments Other Than Options, Vested In Period, Net Class of Stock [Domain] Class of Stock [Domain] Loan receivable, measurement input Loan Receivable, Measurement Input Loan Receivable, Measurement Input Related Party Transaction [Line Items] Related Party Transaction [Line Items] Schedule of debt Schedule of Debt [Table Text Block] 2026 Long-Term Debt, Maturity, Year Two Obligations of foreign governments Debt Security, Government, Non-US [Member] Prior year expense, percent of opening net liability for losses Prior Year Claims and Claims Adjustment Expense, Percent of Liability for Unpaid Claims, Beginning Balance Prior Year Claims and Claims Adjustment Expense, Percent of Liability for Unpaid Claims, Beginning Balance Operating lease liabilities Operating Lease, Liability Debt Securities, Available-for-sale, Allowance for Credit Loss [Roll Forward] Debt Securities, Available-for-Sale, Allowance for Credit Loss [Roll Forward] PRSUs Performance Restricted Stock Units Performance Shares [Member] Investments Investments in Debt and Marketable Equity Securities (and Certain Trading Assets) Disclosure [Text Block] Ownership after all transactions Subsidiary or Equity Method Investee, Cumulative Percentage Ownership after All Transactions Common stock dividends declared Dividends, Common Stock, Cash Amendment Flag Amendment Flag Carrying value Reported Value Measurement [Member] Less than or equal to one year, number of securities Debt Securities, Available-for-Sale, Continuous Unrealized Loss Position, Less than 12 Months, Number of Positions Fortegra Plan 2022 Equity Incentive Plan (â€œFortegra Planâ€) [Member] 2022 Equity Incentive Plan (â€œFortegra Planâ€) Debt Securities, Trading, and Equity Securities, FV-NI [Table] Debt Securities, Trading, and Equity Securities, FV-NI [Table] Subsequent Events [Abstract] Subsequent Events [Abstract] Proceeds from sale of equity securities Proceeds from Sale of Equity Securities, FV-NI Other Revenue and Other Expenses Other Income and Other Expense Disclosure [Text Block] Policy liabilities and unpaid claims Policy liabilities and unpaid claims balance as of January 1, Policy liabilities and unpaid claims balance as of September 30, Liability for Future Policy Benefit, before Reinsurance and Liability for Claims and Claims Adjustment Expense Liability for Future Policy Benefit, before Reinsurance and Liability for Claims and Claims Adjustment Expense Other comprehensive income (losses) before reclassifications Other Comprehensive Income (Loss), before Reclassifications, Net of Tax Unamortized deferred financing costs Debt Issuance Costs, Net Due in one year or less Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, Year One Debt, net Debt Disclosure [Text Block] Fair Value Hierarchy and NAV [Domain] Fair Value Hierarchy and NAV [Domain] Debt, face amount Debt Instrument, Face Amount Entity Address, Postal Zip Code Entity Address, Postal Zip Code Increase (decrease) in reinsurance payable Increase (Decrease) in Reinsurance Payables Premia Solutions Limited Premia Solutions Limited [Member] Premia Solutions Limited TBA mortgage-backed securities Price Risk Derivative [Member] Cash and cash equivalents Cash and Cash Equivalents, at Carrying Value Number of warehouse lines of credit Line Of Credit, Number Of Lines Of Credit Line Of Credit, Number Of Lines Of Credit Schedule of Investments [Table] Schedule of Investments [Table] Warrant, exercise premium Class of Warrant or Right, Exercise Premium Class of Warrant or Right, Exercise Premium Certificates of deposit Certificates of Deposit [Member] Floor rate Debt Instrument, Floor Interest Rate Debt Instrument, Floor Interest Rate Notes receivable, net - premium financing program , had debt expense Financing Receivable, Credit Loss, Expense (Reversal) Forfeited (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Issuance of notes receivable Payments to Acquire Notes Receivable RSU, stock and option awards Share-Based Payment Arrangement [Member] Number of shares Options outstanding Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding [Roll Forward] Depreciation and amortization Depreciation, Depletion and Amortization, Nonproduction Fair Value Measurement [Domain] Fair Value Measurement [Domain] Cash acquired from acquisition Cash Acquired from Acquisition Deferred tax liability, WP Transaction, tax effect on equity, benefit Deferred Tax Liabilities, Investment In Noncontrolled Affiliates, Tax Effect On Equity Deferred Tax Liabilities, Investment In Noncontrolled Affiliates, Tax Effect On Equity Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Table] Consolidation, Less-than-Wholly-Owned Subsidiary, Parent Ownership Interest, Effect of Change [Table] Schedule of Reconciliation of short duration contracts to total losses incurred Reconciliation Of Short Duration Contracts To Total Losses Incurred [Table Text Block] Reconciliation of Short Duration Contracts to Total Losses Incurred [Table Text Block] Net income (loss) attributable to Tiptree Inc. common shares - basic Net Income (Loss) Available to Common Stockholders, Basic Schedule of available-for-sale securities, continuous unrealized loss position Debt Securities, Available-for-Sale, Unrealized Loss Position, Fair Value [Table Text Block] Total assets Total assets Assets Purchases of property, plant and equipment Payments to Acquire Property, Plant, and Equipment Percentage of outstanding stock outstanding, maximum Share-Based Compensation Arrangement by Share-Based Payment Award, Percentage of Outstanding Stock Maximum Internal model Internal Model [Member] Internal Model [Member] Prepayment speed Measurement Input, Prepayment Rate [Member] Schedule of Related Party Transactions, by Related Party [Table] Related Party Transaction [Table] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Amortization Contract with Customer, Liability, Revenue Recognized, Including Opening Balance Contract with Customer, Liability, Revenue Recognized, Including Opening Balance Granted Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Granted Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Granted 2025 Long-Term Debt, Maturity, Year One Exchange traded funds Exchange traded funds Exchange Traded Funds [Member] Other liabilities and accrued expenses Total other liabilities and accrued expenses Other Liabilities Financing receivable, 90 days plus past due Financing Receivable, 90 Days or More Past Due, Still Accruing Due after one year through five years Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year One Through Five Debt Instrument [Axis] Debt Instrument [Axis] Common interests Common Interests [Member] Common Interests Reinsurance payable Reinsurance Payable Invesque Invesque Inc. [Member] Invesque Inc. [Member] Net income (loss) attributable to common stockholders Net income (loss) attributable to common stockholders Net Income (Loss) Attributable to Parent Schedule of fair values and carrying values of financial assets and liabilities, and fair value hierarchy Fair Value, by Balance Sheet Grouping [Table Text Block] Fair value of restricted investments for special deposits required by state insurance departments Assets Held by Insurance Regulators Commission expense Noninterest Expense Commission Expense Fortegra preferred interests Fortegra Preferred Interest [Member] Fortegra Preferred Interest Due after ten years Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year 10 Entity File Number Entity File Number Other Other Nonoperating Expense Revenue from External Customers by Products and Services [Table] Segment Reporting, Revenue from External Customer, Product and Service [Table] Non-controlling interests Noncontrolling Interest [Member] Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Two Effect of exchange rate changes on cash Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Continuing Operations Forecast EBITDAR Measurement Input, Forecasted EBITDA [Member] Measurement Input, Forecasted EBITDA Asset backed securities Debt Securities, Available-for-Sale, Maturity, without Single Maturity Date, Fair Value Cliff vest, 2027 Cliff Vesting, Year Three [Member] Cliff Vesting, Year Three Increase (decrease) in deferred revenue Increase (Decrease) in Deferred Revenue Fair Value, Balance Sheet Grouping, Financial Statement Captions [Line Items] Fair Value, Balance Sheet Grouping, Financial Statement Captions [Line Items] Effect of Dilutive Securities: Dilutive Securities, Effect on Basic Earnings Per Share [Abstract] Foreign currency translation and other Finite-Lived Intangible Assets, Translation and Purchase Accounting Adjustments Fortegra Additional Warrants (Warburg) Warrants Warrants and Rights Outstanding Less: net income (loss) attributable to non-controlling interests Net income (loss) attributable to non-controlling interests Net Income (Loss) Attributable to Noncontrolling Interest Insurance Tiptree Insurance [Member] Tiptree Insurance Document Quarterly Report Document Quarterly Report Deferred tax liability, Fortegra Deferred Tax Liabilities, Investment in Noncontrolled Affiliates Fortegra common interests Fortegra Common Interest [Member] Fortegra Common Interest Due after one year through five years Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year One Through Five Interest expense Interest Expense, Operating Accumulated other comprehensive income (loss), net of tax Accumulated Other Comprehensive Income (Loss), Net of Tax Purchases Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Purchases Restricted cash Restricted Cash and Cash Equivalents Related Party [Axis] Related and Nonrelated Parties [Axis] Proceeds from the sale of mortgage loans originated for sale Proceeds from Sale, Loan, Mortgage, Held-for-Sale Basic (in shares) Weighted average number of shares of common stock outstanding - basic (in shares) Weighted Average Number of Shares Outstanding, Basic More than one year, gross unrealized loss Debt Securities, Available-for-Sale, Continuous Unrealized Loss Position, 12 Months or Longer, Accumulated Loss Mortgage origination expenses Loan Processing Fee Property and liability insurance Property and liability insurance Property, Liability and Casualty Insurance Product Line [Member] Total stockholders' equity Beginning balance Ending balance Equity, Including Portion Attributable to Noncontrolling Interest Total net realized gains (losses) from investment sales and redemptions Debt Securities, Available-for-Sale, Realized Gain (Loss) Strategic Combination Agreement Strategic Combination Agreement [Member] Strategic Combination Agreement Residential mortgage warehouse borrowings, \$65,000 LIC Residential Mortgage Warehouse Borrowings, \$65,000 Line Of Credit [Member] Residential Mortgage Warehouse Borrowings, \$65,000 Line Of Credit Loan Fee Income [Domain] Loan Fee Income [Domain] Corporate bonds Other Corporate Bonds [Member] Revenue Revenue Benchmark [Member] Less than or equal to one year, gross unrealized losses Debt Securities, Available-for-Sale, Continuous Unrealized Loss Position, Less than 12 Months, Accumulated Loss Entity Filer Category Entity Filer Category Beginning balance (in shares) Ending balance (in shares) Shares, Issued Residential mortgage warehouse borrowings, \$25,000 LIC, due June 2025 Residential Mortgage Warehouse Borrowings, \$25,000 Line Of Credit, Due June 2025 [Member] Residential Mortgage Warehouse Borrowings, \$25,000 Line Of Credit, Due June 2025 Debt and Equity Securities, FV-NI [Line Items] Debt and Equity Securities, FV-NI [Line Items] Goodwill acquired Goodwill, Acquired During Period Statistical Measurement [Domain] Statistical Measurement [Domain] Gross unrealized losses Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax Unallocated loss adjustment expenses Liability For Unpaid Claims And Claims Adjustment Expense, Incurred Claims, Unallocated Loss Adjustment Expense Liability For Unpaid Claims And Claims Adjustment Expense, Incurred Claims, Unallocated Loss Adjustment Expense Schedule of operating leases Lease, Cost [Table Text Block] Sale percentage threshold Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting, Sale Percentage Threshold Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting, Sale Percentage Threshold AFS securities Debt Securities [Member] Director Director [Member] Loans eligible for repurchase Loans Eligible for Repurchase Loans Eligible for Repurchase Equity securities, realized Loss Equity Securities, FV-NI, Realized Loss Segment Reporting Information [Line Items] Segment Reporting Information [Line Items] AFS securities Debt Securities, Available for Sale, Allowance for Credit Loss [Member] Debt Securities, Available for Sale, Allowance for Credit Loss (Increase) in allowance for credit losses Debt Securities, Available-for-Sale, Excluding Accrued Interest, Allowance for Credit Loss, Not Previously Recorded Schedule of reconciliation of basic and diluted net income per common share Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Award vesting period Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Derivative [Line Items] Derivative [Line Items] Percentage of outstanding stock outstanding, current Share-Based Compensation Arrangement by Share-Based Payment Award, Percentage of Outstanding Stock, Current Share-Based Compensation Arrangement by Share-Based Payment Award, Percentage of Outstanding Stock, Current Schedule of stock-based compensation expense and related income tax benefit Share-Based Payment Arrangement, Cost by Plan [Table Text Block] Variable rate, basis spread Investment, Basis Spread, Variable Rate Derivative [Table] Derivative [Table] Schedule of Components of other liabilities and accrued expenses Other Liabilities [Table Text Block] Total goodwill and intangible assets, net Intangible Assets, Net (Including Goodwill) Warrant, forfeiture, excess return on investment Class of Warrant or Right, Forfeiture, Excess Return On Investment, Percentage Class of Warrant or Right, Forfeiture, Excess Return On Investment, Percentage Net stock based compensation expense Share-Based Payment Arrangement, Expense, after Tax 2027 Finite-Lived Intangible Asset, Expected Amortization, Year Three Summary of changes to issuances of subsidiary RSU's under subsidiary incentive plan Schedule of Nonvested Restricted Stock Units Activity [Table Text Block] Goodwill [Line Items] Goodwill [Line Items] Change in unrealized gains (losses) on available for sale securities OCI, Debt Securities, Available-for-Sale, Gain (Loss), after Adjustment, before Tax Common stock, shares outstanding (in shares) Common Stock, Shares, Outstanding Rent expense for office leases Operating Lease, Cost Class of Warrant or Right [Axis] Class of Warrant or Right [Axis] Available for issuance, beginning of period (in shares) Available for issuance, end of period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant Fair Value Inputs, Assets, Quantitative Information [Line Items] Fair Value Measurement Inputs and Valuation Techniques [Line Items] Effects of Reinsurance [Table] Effects of Reinsurance [Table] Warrant term Warrants and Rights Outstanding, Term Gross realized (losses) Debt Securities, Available-for-Sale, Realized Loss Entity Tax Identification Number Entity Tax Identification Number Schedule of Finite-Lived Intangible Assets [Table] Intangible Asset, Finite-Lived [Table] Notes and Accounts Receivable, net Loans, Notes, Trade and Other Receivables Disclosure [Text Block] Total AOCI AOCI Including Portion Attributable to Noncontrolling Interest [Member] Deferred acquisition costs Beginning balance Ending balance Deferred Policy Acquisition Cost Deferred tax liability, tax effect on OCI, expense (benefit) Deferred Tax Liabilities, Investment In Noncontrolled Affiliates, Tax Effect On OCI, Expense (Benefit) Deferred Tax Liabilities, Investment In Noncontrolled Affiliates, Tax Effect On OCI Policy and contract benefits Total policy and contract benefits Policy And Contract Benefits Policy And Contract Benefits Schedule of gross notional and fair value of derivatives Schedule of Derivative Instruments [Table Text Block] U.S. Treasury securities and obligations of U.S. government authorities and agencies US Treasury Securities [Member] Other expenses Total other expenses Other Cost and Expense, Operating Plan Name [Axis] Plan Name [Axis] Bid marks Measurement Input, Quoted Price [Member] Income tax receivable Income Taxes Receivable Equity Components [Axis] Equity Components [Axis] Trade names Trade Names [Member] Effects of Reinsurance [Line Items] Effects of Reinsurance [Line Items] Balance at January 1, Balance at September 30, Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset Value Business Acquisition, Acquiree [Domain] Business Acquisition, Acquiree [Domain] Receivable [Domain] Receivable [Domain] Direct Amount Direct Premiums Earned Investments [Domain] Investments [Domain] Supplemental Schedule of Non-Cash Investing and Financing Activities: Cash Flow, Noncash Investing and Financing Activities Disclosure [Abstract] Geographical [Axis] Geographical [Axis] Proceeds from maturities, calls and prepayments of AFS securities Proceeds from Maturities, Prepayments and Calls of Debt Securities, Available-for-Sale Subtotal Investment Income, Interest and Dividend Implied Equity Volatility Measurement Input, Implied Equity Volatility [Member] Measurement Input, Implied Equity Volatility Commissions payable Accrued Sales Commission Average Weighted Average [Member] Mortgage servicing rights Residential Mortgage [Member] (Increase) decrease in reinsurance

recoverable Increase (Decrease) in Reinsurance Recoverable Debt Securities, Available-for-sale [Line Items] Debt Securities, Available-for-Sale [Line Items] Prior years Liability for Unpaid Claims and Claims Adjustment Expense, Claims Paid, Prior Years Pledged as collateral Asset Pledged as Collateral [Member] Class of Warrant or Right [Line Items] Class of Warrant or Right [Line Items] Cash, cash equivalents and restricted cash â€” beginning of period Cash, cash equivalents and restricted cash â€” end of period Total cash, cash equivalents and restricted cash shown in the statements of cash flows Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Amortization/accretion of premiums and discounts Accretion (Amortization) of Discounts and Premiums, Investments Equity securities Fair Value Equity Securities, FV-NI, Current Unvested balance, beginning of period Unvested balance, end of period Share-Based Compensation Arrangement By Share-Based Payment Award, Equity Instruments Other Than Options, Non-Vested Share-Based Compensation Arrangement By Share-Based Payment Award, Equity Instruments Other Than Options, Non-Vested Consolidation Items [Axis] Consolidation Items [Axis] Weighted average number of incremental shares of common stock issuable from exchangeable interests and contingent considerations (in shares) Incremental Common Shares Attributable to Dilutive Effect of Equity Unit Purchase Agreements Indefinite-lived Intangible Assets, Major Class Name [Domain] Indefinite-Lived Intangible Assets, Major Class Name [Domain] Fair Value of Financial Instruments Fair Value of Financial Instruments, Policy [Policy Text Block] Other equity securities Other equity securities Other Equity Securities Held By The Company [Member] Other Equity Securities Held By The Company [Member] Loans, at fair value Loans Receivable [Member] Forecast Underwriting EBITDA Measurement Input, Underwriting EBITDA [Member] Measurement Input, Underwriting EBITDA Product and Service [Domain] Insurance Product Line [Domain] Product and Service [Domain] Amount available for ordinary dividends of the Company's insurance company subsidiaries Statutory Accounting Practices, Statutory Amount Available for Dividend Payments without Regulatory Approval Vested (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value Goodwill [Roll Forward] Goodwill [Roll Forward] Fair Value Disclosures [Abstract] Fair Value Disclosures [Abstract] Prior years Prior year expense, unfavorable Prior Year Claims and Claims Adjustment Expense Changes in unrealized gains (losses) included in earnings related to assets still held at period end Fair Value, Asset, Recurring Basis, Still Held, Unrealized Gain (Loss) Direct Amount Direct Premiums Written Preferred stock, shares outstanding (in shares) Preferred Stock, Shares Outstanding Fortegra Additional Warrants (Warburg) Fortegra Additional Warrants (Warburg) Warrant [Member] Security Exchange Name Security Exchange Name Basis spread on variable rate Debt Instrument, Basis Spread on Variable Rate Debentures Debentures Debentures [Member] Debentures [Member] Schedule of Roll forward activity in allowance for credit losses, AFS securities Debt Securities, Available-for-Sale, Allowance for Credit Loss [Table Text Block] Related Party Transaction [Domain] Related Party Transaction [Domain] Amount reclassified from AOCI Reclassification out of Accumulated Other Comprehensive Income [Member] Number of shares issuable Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number of Shares [Roll Forward] Tiptree Holdings Tiptree Holdings [Member] Tiptree Holdings Deferred tax liability, provision for income taxes Deferred Tax Liabilities, Investment In Noncontrolled Affiliates, Tax Effect On Net Income, Expense (Benefit) Deferred Tax Liabilities, Investment In Noncontrolled Affiliates, Tax Effect On Net Income, Expense (Benefit) Asset based debt Interest expense - asset based debt Asset Based Debt [Member] Asset Backed Debt [Member] Employee compensation and benefits Labor and Related Expense Schedule of AFS securities additional information Debt Securities, Available-for-Sale [Table Text Block] Residential Mortgage Warehouse Borrowings, \$10,000 LIC Residential Mortgage Warehouse Borrowings, \$10,000 Line Of Credit [Member] Residential Mortgage Warehouse Borrowings, \$10,000 Line Of Credit Net realized gains (losses) Realized Investment Gains (Losses) Prepaid reinsurance premiums Prepaid Reinsurance Premiums Sales and repayments Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Sales Unobservable input(s) Fair Value Measurement Inputs and Valuation Techniques [Abstract] Goodwill and Intangible Assets Disclosure [Abstract] Goodwill and Intangible Assets Disclosure [Abstract] Common stock, shares issued (in shares) Common Stock, Shares, Issued Schedule of restricted investments Restricted Investments [Table Text Block] Pursuant to certain reinsurance agreements and statutory licensing requirements, the Company has deposited invested assets in custody accounts or insurance department safekeeping accounts. The Company cannot remove invested assets from these accounts without prior approval of the contractual party or regulatory authority, as applicable. Entity [Domain] Entity [Domain] Maximum borrowing capacity Line of Credit Facility, Maximum Borrowing Capacity Concentration risk percentage Concentration Risk, Percentage Mortgage servicing rights Mortgage servicing rights Servicing Asset Liability derivatives Derivative liabilities Derivative Liability Notes receivable, net Accounts Receivable, after Allowance for Credit Loss Common stock, shares authorized (in shares) Common Stock, Shares Authorized Class of Warrant or Right [Table] Class of Warrant or Right [Table] Reclass of equity securities sold Equity Securities, Reclass [Member] Equity Securities, Reclass Business and asset acquisitions, net of cash and deposits Payment to acquire businesses, net Payments to Acquire Businesses, Net of Cash Acquired Insurance [Abstract] Insurance [Abstract] Conversions to real estate owned Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset Transfers Into Level 3 Remainder of 2024 Finite-Lived Intangible Asset, Expected Amortization, Remainder of Fiscal Year Long-term Debt, Type [Axis] Long-Term Debt, Type [Axis] Other lines Insurance, Other [Member] Related Party Related Party [Member] Deferred provision (benefit) for income taxes Deferred Income Tax Expense (Benefit) Recurring Fair Value, Recurring [Member] Granted in period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Gross Ownership percentage by parent Subsidiary, Ownership Percentage, Parent More than one year, fair value Debt Securities, Available-for-Sale, Continuous Unrealized Loss Position, 12 Months or Longer Debt, net Total debt, net Long-Term Debt Increase (decrease) in policy liabilities and unpaid claims Increase (Decrease) in Other Policyholder Funds Operating lease liability, balance sheet location Operating Lease, Liability, Statement of Financial Position [Extensible Enumeration] Cliff vest, 2025 Cliff Vesting, Year One [Member] Cliff Vesting, Year One Fair Value, by Balance Sheet Grouping [Table] Fair Value, by Balance Sheet Grouping [Table] Less: investment expenses Investment expense Investment Income, Investment Expense Loan fee income Loans, at Fair Value [Member] Loans, at Fair Value [Member] Investment Holdings, Other than Securities [Table] Investment Holdings, Other than Securities [Table] Vested (in shares) Vested (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period Total Tiptree Inc. stockholdersâ€™ equity Parent [Member] Risk-free rate Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate Total indefinite-lived intangible assets Indefinite-Lived Intangible Assets (Excluding Goodwill) Amortization expense Amortization expense on intangible assets Amortization of Intangible Assets Deferred revenue Beginning balance Ending balance Contract with Customer, Liability Non-US Non-US [Member] Accounting Policies [Abstract] Accounting Policies [Abstract] Liabilities: Liabilities [Abstract] Other Other Contract Revenue [Member] Other Contract Revenue Acquisitions Business Combination Disclosure [Text Block] Current Fiscal Year End Date Current Fiscal Year End Date Interest rate lock commitments Origination of IRLCs Interest Rate Lock Commitments [Member] Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Shares Issued in Period Vesting [Axis] Vesting [Axis] Award Type [Domain] Award Type [Domain] Contingent consideration payable Contingent Consideration, Possible Earnout Amount, Cash [Member] Contingent Consideration, Possible Earnout Amount, Cash [Member] Insurance licensing agreements Licensing Agreements [Member] Vesting of share-based incentive compensation (in shares) Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture Other Other Sundry Liabilities Schedule of additional information on total non-vested stock-based compensation Share-Based Payment Arrangement, Nonvested Award, Cost [Table Text Block] Schedule of intangible assets and goodwill Schedule of Intangible Assets and Goodwill [Table Text Block] Additional paid-in capital Additional Paid-in Capital [Member] Schedule of investments in loans at fair value Schedule of notes and accounts receivable Schedule of Accounts, Notes, Loans and Financing Receivable [Table Text Block] Recent Accounting Standards New Accounting Pronouncements, Policy [Policy Text Block] Class of Stock [Axis] Class of Stock [Axis] Title of Individual [Domain] Title and Position [Domain] Finite-Lived Intangible Assets by Major Class [Axis] Finite-Lived Intangible Assets by Major Class [Axis] Accumulated amortization Finite-Lived Intangible Assets, Accumulated Amortization Entity Interactive Data Current Entity Interactive Data Current Gross proceeds from sales of AFS securities Proceeds from Sale of Debt Securities, Available-for-Sale Additions for AFS securities purchased with credit deterioration during the year Debt Securities, Available-for-Sale, Excluding Accrued Interest, Purchased with Credit Deterioration, Allowance for Credit Loss at Acquisition Date Net Amount Policyholder Benefits and Claims Incurred, Net Schedule of fair values and carrying values of assets and liabilities and the fair value level(s) associated with them Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis [Table Text Block] Increase (decrease) in other liabilities and accrued expenses Increase (Decrease) in Other Accounts Payable and Accrued Liabilities Balance, beginning of period (in dollars per share) Balance, end of period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Option, Nonvested, Weighted Average Exercise Price Contingent consideration, payable, measurement input Business Combination, Contingent Consideration, Liability, Measurement Input Non-cash compensation expense Share-Based Payment Arrangement, Noncash Expense Summary of changes to issuances under 2017 equity plan Share-Based Payment Arrangement, Activity [Table Text Block] Insurance policies and contracts acquired Intangible Assets Arising from Insurance Contracts Acquired in Business Combination [Member] Vesting - second tranche Share-Based Payment Arrangement, Tranche Two [Member] Principal paydowns of borrowings and mortgage notes payable Repayments of Secured Debt Stated interest rate, percentage Debt Instrument, Interest Rate, Stated Percentage Ceded to Other Companies Ceded Premiums Written Corporate Segment Reporting, Reconciling item, Corporate Nonsegment [Member] Schedule of Investments [Line Items] Schedule of Investments [Line Items] Forfeiture Share-Based Compensation Arrangement By Share-Based Payment Award, Forfeiture In Period Share-Based Compensation Arrangement By Share-Based Payment Award, Forfeiture In Period Net income (loss) attributable to Tiptree Inc. common shares - diluted Net Income (Loss) Available to Common Stockholders, Diluted Reclassification out of Accumulated Other Comprehensive Income [Domain] Reclassification out of Accumulated Other Comprehensive Income [Domain] Preferred stock dividend rate Preferred Stock, Dividend Rate, Percentage Concentration Risk Benchmark [Domain] Concentration Risk Benchmark [Domain] Other investment income Other Investment Income Other Investment Income Effective tax rate (ETR) Effective Income Tax Rate Reconciliation, Percent Variable Rate [Domain] Variable Rate [Domain] Number of reportable segments Number of Reportable Segments Total liabilities and stockholdersâ€™ equity Liabilities and Equity Percentage of Amount - Assumed to Net SEC Schedule, 12-17, Insurance Companies, Reinsurance, Premium, Percentage Assumed to Net Subsequent Events Subsequent Events [Text Block] Fair Value Hierarchy and NAV [Axis] Fair Value Hierarchy and NAV [Axis] Ceded to Other Companies Ceded Premiums Earned Ceding commissions Ceding Commission Income Ceding Commission Income Fair value exceeds / (below) UPB Fair Value, Option, Aggregate Differences, Loans and Long-Term Receivables Derivative Financial Instruments and Hedging Derivative Instruments and Hedging Activities Disclosure [Text Block] Non-affiliated reinsurers with three largest receivable balance Non-affiliated Reinsurers With Three Largest Receivable Balance [Member] Non-affiliated Reinsurers With Three Largest Receivable Balance Finite-Lived Intangible Assets, Major Class Name [Domain] Finite-Lived Intangible Assets, Major Class Name [Domain] Schedule of maturities of long-term debt Schedule of Maturities of Long-Term Debt [Table Text Block] Right of use asset obtained in exchange for lease liability Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Measurement Input Type [Axis] Measurement Input Type [Axis] Accumulated other comprehensive income (loss) Total AOCI to Tiptree Inc. AOCI Attributable to Parent [Member] Expected term (years) Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Term Product and Service [Axis] Insurance Product Line [Axis] Product and Service [Axis] Property, Plant and Equipment [Line Items] Property, Plant and Equipment [Line Items] Statement [Line Items] Statement [Line Items] Measurement Input Type [Domain] Measurement Input Type [Domain] Fair value gain (loss), statement of income location Fair Value, Asset, Recurring Basis, Unobservable Input Reconciliation, Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration] Expenses: Operating Expenses [Abstract] Revenues: Investment Income, Net [Abstract] Short duration Short-Duration Insurance, Other [Member] 8.50% Junior subordinated notes 8.50% Junior Subordinated Notes [Member] 8.50% Junior Subordinated Notes Mortgage loans originated for sale Payment for Origination, Loan, Mortgage, Held-for-Sale Derivative Financial Instruments and Hedging Derivatives, Policy [Policy Text Block] Mortgage loans held for sale Loan, Held-for-Sale, Fair Value Disclosure Schedule of additional information about assets that are measured at fair value on a recurring basis for which the company utilized Level 3 inputs to determine fair value Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Table Text Block] Minimum Minimum [Member] True up Netting, True Up [Member] Netting, True Up Warrants, measurement input Warrants and Rights Outstanding, Measurement Input Other receivables Other Receivables Related Party Transactions [Abstract] Related Party Transactions [Abstract] Amortization Deferred Policy Acquisition Costs, Amortization Expense Due after five years through ten years Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10 Ceded to Other Companies Policyholder Benefits and Claims Incurred, Ceded Accounts and premiums receivable, net, bad debt expense Accounts Receivable, Credit Loss Expense (Reversal) Loan Fee Income [Axis] Loan Fee Income [Axis] Loan Fee Income [Axis] Residential mortgage warehouse borrowings, \$30,000 LIC, due February 2025 Residential Mortgage Warehouse Borrowings, \$30,000 Line Of Credit, due February 2025 [Member] Residential Mortgage Warehouse Borrowings, \$30,000 Line Of Credit, due February 2025 Segments [Axis] Segments [Axis] Derivative Instrument [Axis] Derivative Instrument [Axis] Long-term debt Total Long-Term Debt, Gross Goodwill and Intangible Assets, net Goodwill and Intangible Assets Disclosure [Text Block] Stockholdersâ€™ Equity: Equity, Attributable to Parent [Abstract] Less than or equal to one year, fair value Debt Securities, Available-for-Sale, Continuous Unrealized Loss Position, Less than 12 Months Changes in unrealized gains (losses) included in OCI related to assets still held at period end Fair Value, Asset, Recurring Basis, Still Held, Unrealized Gain (Loss), OCI Schedule of noncontrolling interest Schedule Of Noncontrolling Interest [Table Text Block] Schedule Of Noncontrolling Interest Current year Liability for Unpaid Claims and Claims Adjustment Expense, Claims Paid, Current Year Total investments Investments 2028 Finite-Lived Intangible Asset, Expected Amortization, Year Four Notes receivable, net Notes Receivable [Member] Variable Rate [Axis] Variable Rate [Axis] Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Debt Debt Instrument, Fair Value Disclosure Other investments Total other investments, at fair value Other Investments Accounts and premiums receivable, net Financing receivable Financing Receivable, Excluding Accrued Interest, after Allowance for Credit Loss Statement of Stockholders' Equity [Abstract] Statement of Stockholders' Equity [Abstract] Intangible assets, net Accumulated impairment Total intangible assets, net Balance, beginning of period Balance, end of period Intangible Assets, Net (Excluding Goodwill) Receivables [Abstract] Receivables [Abstract] Fortegra Warrants Fortegra Warrants [Member] Fortegra Warrants Gross unrealized gains Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax Percentage of Amount - Assumed to Net Losses Incurred, Percentage Assumed To Net Losses Incurred, Percentage Assumed To Net Unrecognized compensation cost Share-Based Payment Arrangement, Nonvested Award, Excluding Option, Cost Not yet Recognized, Amount Remainder of 2024 Long-Term Debt, Maturity, Remainder of Fiscal Year Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] Incurred (short duration) related to: Liability for Unpaid Claims and Claims Adjustment Expense, Incurred Claims [Abstract] Assets: Assets: Fair Value Disclosure [Abstract] Share-based Payment Arrangement, Expensed and Capitalized, Amount [Table] Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Table] Related Party [Domain] Related and Nonrelated Parties [Domain] Liability Class [Axis] Liability Class [Axis] Management Management [Member] Deferred tax liabilities, net Deferred Income Tax Liabilities, Net Net unrealized gains (losses) Unrealized Gain (Loss) on Investments Direct Amount Policyholder Benefits and Claims Incurred, Direct Historical volatility Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate Valuation Approach and Technique [Axis] Valuation Approach and Technique [Axis] Award service period Share-Based Compensation Arrangement by Share-Based Payment Award, Award Requisite Service Period Service and Administrative Fees: Service and Administrative Fees [Member] Service and Administrative Fees Investment Holdings, Other than Securities [Line Items] Investment Holdings, Other than Securities [Line Items] (Increase) decrease in other assets Increase (Decrease) in Other Operating Assets Other reinsurance settlements recoverable Reinsurance Recoverables, Other Reinsurance Settlements Recoverable Reinsurance Recoverables, Other Reinsurance Settlements Recoverable Reinsurance recoverable Total reinsurance recoverable Reinsurance Recoverables, Gross Commitments and Contingencies Commitments and Contingencies Disclosure [Text Block] Due to broker/trustee due to Correspondent Brokers Unearned premiums Unearned Premiums Vesting of share-based incentive compensation Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture Operating Loss Carryforwards [Table] Operating Loss Carryforwards [Table] Asset Class [Domain] Asset Class [Domain] Percentage of Amount - Assumed to Net Premiums Earned, Percentage Assumed To Net Premiums Earned, Percentage Assumed To Net Investments: Investments [Abstract] Preferred stock, shares authorized (in shares) Preferred Stock, Shares Authorized Residential mortgage warehouse borrowings Residential Mortgage Warehouse Borrowings [Member] Residential Mortgage Warehouse Borrowings Unrealized gains (losses) on available for sale securities AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member] More than one year, number of securities Debt Securities, Available-for-Sale, Continuous Unrealized Loss Position, 12 Months or Longer, Number of Positions Entity Emerging Growth Company Entity Emerging Growth Company Indefinite-lived Intangible Assets [Axis] Indefinite-Lived Intangible Assets [Axis] Operating lease right of use asset, balance sheet location Operating Lease, Right-of-Use Asset, Statement of

Financial Position [Extensible Enumeration] Fair value unrealized gain (loss) still held, statement of income location not disclosed Fair Value Asset Recurring Basis Still Held Unrealized Gain Loss Statement Of Income Extensible List Not Disclosed Flag Fair Value, Asset, Recurring Basis, Still Held Unrealized Gain (Loss), Statement Of Income, Extensible List, Not Disclosed Flag Total liabilities Liabilities, Fair Value Disclosure Other other investments Other Investments [Member] Employees Employees [Member] Employees [Member] Equity Component [Domain] Equity Component [Domain] Preferred stock, par value (in dollars per share) Preferred Stock, Par or Stated Value Per Share Total ceded claim reserves recoverable Reinsurance Recoverable for Paid and Unpaid Claims and Claims Adjustments Amounts reclassified from AOCI Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax Schedule of debt and equity securities Debt Securities, Trading, and Equity Securities, FV-NI [Table Text Block] Entity Shell Company Entity Shell Company Reclass of unrealized gains (losses) on AFS securities from OCI Debt Securities, Available for Sale, Reclass [Member] Debt Securities, Available for Sale, Reclass Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code Schedule of dividends declared Dividends Declared [Table Text Block] Statement [Table] Statement [Table] Total interest expense on debt Interest Expense, Debt Accounts payable and accrued expenses Accounts Payable and Accrued Liabilities Counterparty Name [Axis] Counterparty Name [Axis] Measurement Frequency [Domain] Measurement Frequency [Domain] Summary of Significant Accounting Policies Significant Accounting Policies [Text Block] Accident and health insurance Accident and Health Insurance Product Line [Member] Consolidation Items [Domain] Consolidation Items [Domain] Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Table of Deferred Assets Related to Revenue From Contracts with Customers (Rollforward) [Line Items] Table of Deferred Assets Related to Revenue From Contracts with Customers (Rollforward) [Table] Finite-lived Intangible Assets [Roll Forward] Finite-Lived Intangible Assets [Roll Forward] Unpaid principal balance (UPB) Loans Receivable, Unpaid Principal Balance Loans Receivable, Unpaid Principal Balance Quoted prices in active markets Level 1 Fair Value, Inputs, Level 1 [Member] Concentration Risk Benchmark [Axis] Concentration Risk Benchmark [Axis] Non-cash lease expense Other Noncash Expense Share price target, five Share-based Payment Arrangement, Tranche Eight [Member] Share-based Payment Arrangement, Tranche Eight Statement of Cash Flows [Abstract] Statement of Cash Flows [Abstract] Balance, beginning of period (in shares) Balance, end of period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number Additional Warrants Warburg Additional Warrants and Tiptree Additional Warrants [Member] Warburg Additional Warrants and Tiptree Additional Warrants 2027 Long-Term Debt, Maturity, Year Three Schedule of Long-term Debt Instruments [Table] Schedule of Long-Term Debt Instruments [Table] Accumulated Other Comprehensive Income (Loss) [Table] Accumulated Other Comprehensive Income (Loss) [Table] Due after five years through ten years Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10 Other Other Intangible Assets [Member] Total paid Liability for Unpaid Claims and Claims Adjustment Expense, Claims Paid Income Taxes Income Tax Disclosure [Text Block] Equity securities, shares held Equity Securities, Shares Held Equity Securities, Shares Held Corporate loans Corporate Loans [Member] Corporate Loans Cash Flow model Valuation Technique, Discounted Cash Flow [Member] Organization, Consolidation and Presentation of Financial Statements [Abstract] Organization, Consolidation and Presentation of Financial Statements [Abstract] OCI Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Gain (Loss) Included in Other Comprehensive Income (Loss) Net cash provided by (used in) financing activities Net Cash Provided by (Used in) Financing Activities Operating Loss Carryforwards [Line Items] Operating Loss Carryforwards [Line Items] Credit Facility [Axis] Credit Facility [Axis] Effect of Fortegra, increase (decrease) Effective Income Tax Rate Reconciliation, Noncontrolling Interest Income (Loss), Amount Share price target, four Share-based Payment Arrangement, Tranche Seven [Member] Share-based Payment Arrangement, Tranche Seven Entity Registrant Name Entity Registrant Name Netting [Axis] Netting [Axis] Netting Depreciation and amortization expense Depreciation, Depletion and Amortization Reclassification out of Accumulated Other Comprehensive Income [Axis] Reclassification out of Accumulated Other Comprehensive Income [Axis] Reinsurance recoverable on unpaid losses, beginning balance Reinsurance recoverable on unpaid losses, ending balance Reinsurance Recoverable for Unpaid Claims and Claims Adjustments Customer concentration risk Customer Concentration Risk [Member] Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract] Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract] Other significant observable inputs Level 2 Fair Value, Inputs, Level 2 [Member] Number of loans past due Financing Receivable, Number Of Loans Past Due Financing Receivable, Number Of Loans Past Due Schedule of assumptions used to estimate the fair values of the PRSUs granted Schedule of Share-based Payment Award, Equity Instruments Other than Options, Valuation Assumptions [Table Text Block] Schedule of Share-based Payment Award, Equity Instruments Other than Options, Valuation Assumptions Geographical [Domain] Geographical [Domain] Schedule of Disaggregation of revenue from contracts with customers by product type Disaggregation of Revenue [Table Text Block] Share price target, one Share-based Payment Arrangement, Tranche Four [Member] Share-based Payment Arrangement, Tranche Four Title of 12(b) Security Title of 12(b) Security Warrant, exercisable, percentage of common stock sold trigger Class of Warrant or Right, Exercisable, Percentage of Common Stock Sold Trigger Class of Warrant or Right, Exercisable, Percentage of Common Stock Sold Trigger Concentration Risk Type [Axis] Concentration Risk Type [Axis] Common stock: \$0.001 par value, 200,000,000 shares authorized, 36,789,571 and 36,756,187 shares issued and outstanding, respectively Common Stock, Value, Issued Aggregate pool, liability awards Share-Based Compensation Arrangement by Share-Based Payment Award, Liability, Aggregate Pool Share-Based Compensation Arrangement by Share-Based Payment Award, Liability, Aggregate Pool Share-based Payment Arrangement [Abstract] Share-Based Payment Arrangement [Abstract] Liability for Unpaid Claims and Claims Adjustment Expense [Roll Forward] Liability for Unpaid Claims and Claims Adjustment Expense [Roll Forward] Warburg Warburg [Member] Warburg Fortegra Fortegra [Member] Fortegra Finite-Lived Intangible Assets [Line Items] Finite-Lived Intangible Assets [Line Items] Impairment of intangible assets Impairment of Intangible Assets (Excluding Goodwill) Fair Value by Liability Class [Domain] Fair Value by Liability Class [Domain] Financing Activities: Net Cash Provided by (Used in) Financing Activities [Abstract] Concentration Risk [Line Items] Concentration Risk [Line Items] Schedule of depreciation expense Schedule of components of other expenses Schedule of Other Operating Cost and Expense, by Component [Table Text Block] Preferred stock: \$0.001 par value, 100,000,000 shares authorized, none issued or outstanding Preferred Stock, Value, Issued Forward delivery contracts Forward Contracts [Member] WP transaction, issuance of equity value Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Changes, Issuance of Equity by Subsidiary to Noncontrolling Interests Valuation Approach and Technique [Domain] Valuation Approach and Technique [Domain] Basic earnings per share (in dollars per share) Basic net income (loss) attributable to common shares (in dollars per share) Earnings Per Share, Basic Cliff vest, 2026 Cliff Vesting, Year Two [Member] Cliff Vesting, Year Two Expiration period Share-Based Compensation Arrangement by Share-Based Payment Award, Expiration Period Warrant, if-exercised additional ownership interest Class of Warrant or Right, If-exercised Additional Ownership Interest Class of Warrant or Right, If-exercised Additional Ownership Interest Ownership [Domain] Ownership [Domain] Schedule of Goodwill [Table] Goodwill [Table] Unrecognized compensation cost, subsidiary Stock options Share-Based Payment Arrangement, Nonvested Award, Option, Cost Not yet Recognized, Amount Other Assets and Other Liabilities and Accrued Expenses Other Liabilities Disclosure [Text Block] Cost to service Measurement Input, Cost to Service [Member] Measurement Input, Cost to Service 2025 Finite-Lived Intangible Asset, Expected Amortization, Year One Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period Non-controlling interest contributions Noncontrolling Interest, Increase from Subsidiary Equity Issuance U.S. Treasury securities and obligations of U.S. government authorities and agencies U.S Treasury and Government [Member] Class of Warrant or Right [Domain] Class of Warrant or Right [Domain] Warrant, exercise price (in dollars per share) Class of Warrant or Right, Exercise Price of Warrants or Rights Intangible assets, impaired, accumulated impairment loss Intangible Assets, Impaired, Accumulated Impairment Loss Intangible Assets, Impaired, Accumulated Impairment Loss Assumed from Other Companies Assumed Premiums Written Total revenues Total revenues Revenues Less: liabilities of policy-holder account balances, gross Plus: liabilities of policy-holder account balances, gross Policyholder Account Balance Prior year expense, percent of pretax income Prior Year Claims and Claims Adjustment Expense, Percent of Net Income (Loss) Before Tax Prior Year Claims and Claims Adjustment Expense, Percent of Net Income (Loss) Before Tax Stock Based Compensation Share-Based Payment Arrangement [Text Block] Entity Address, City or Town Entity Address, City or Town Proceeds from borrowings and mortgage notes payable Proceeds from Issuance of Long-Term Debt Summary of changes RSUs and option activity Share-Based Payment Arrangement, Option, Activity [Table Text Block] Notes receivable, net - premium financing program , valuation allowance Financing Receivable, Allowance for Credit Loss, Excluding Accrued Interest Stock based compensation expense Share-Based Payment Arrangement, Expense Investments, Debt and Equity Securities [Abstract] Investments, Debt and Equity Securities [Abstract] Accumulated Other Comprehensive Income (Loss) (AOCI) Comprehensive Income (Loss) Note [Text Block] Forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeited in Period Business Acquisition [Axis] Business Acquisition [Axis] Schedule of identifiable intangible assets Schedule of Finite-Lived Intangible Assets [Table Text Block] Net Amount Premiums Written, Net Equity securities, measurement input Equity Securities, FV-NI, Measurement Input Liabilities: Liabilities, Fair Value Disclosure [Abstract] Revenue from Contracts with Customers Revenue from Contract with Customer [Text Block] Document Fiscal Year Focus Document Fiscal Year Focus Revenue from External Customer [Line Items] Revenue from External Customer [Line Items] Debt Instrument, Name [Domain] Debt Instrument, Name [Domain] Total assets Assets, Fair Value Disclosure Mortgage Tiptree Capital - Mortgage [Member] Tiptree Capital - Mortgage Document Period End Date Document Period End Date Share price (in dollars per share) Share-based Compensation Arrangement by Share-based Payment Award, Performance, Share Price Share-based Compensation Arrangement by Share-based Payment Award, Performance, Share Price Unvested units, beginning of period (in shares) Unvested units, end of period (in shares) Unvested units (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number Asset Class [Axis] Asset Class [Axis] Amortized cost Amortized cost Debt Securities, Available-for-Sale, Amortized Cost, Excluding Accrued Interest, before Allowance for Credit Loss Other Segment Reporting, Reconciling Item, Excluding Corporate Nonsegment [Member] Gains from recoveries of amounts previously written off Debt Securities, Available-for-Sale, Excluding Accrued Interest, Allowance for Credit Loss, Recovery Financing interest income Interest Income, Operating Other Other Contract [Member] Amortized cost Debt Securities, Available-for-Sale, Amortized Cost, Fiscal Year Maturity [Abstract] Share price target, two Share-based Payment Arrangement, Tranche Five [Member] Share-based Payment Arrangement, Tranche Five Document Transition Report Document Transition Report Warrant, vesting, excess return on investment Class of Warrant or Right, Vest, Excess Return On Investment, Percentage Class of Warrant or Right, Vest, Excess Return On Investment, Percentage Current year Current Year Claims and Claims Adjustment Expense Origination of IRLCs Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Issuances Effective interest rate, excluding Fortegra Effective Income Tax Rate Reconciliation, Excluding Noncontrolling Interest Income (Loss), Percent Effective Income Tax Rate Reconciliation, Excluding Noncontrolling Interest Income (Loss), Percent Purchases of investments Payments to Acquire Other Investments Number of milestone targets Share-based Compensation Arrangement by Share-based Payment Award, Performance, Number Of Target Milestones Share-based Compensation Arrangement by Share-based Payment Award, Performance, Number Of Target Milestones Fair Value, Recurring and Nonrecurring [Table] Fair Value, Recurring and Nonrecurring [Table] Customer [Domain] Customer [Domain] Entity Current Reporting Status Entity Current Reporting Status Schedule of Components of net realized and unrealized gain (losses) Gain (Loss) on Securities [Table Text Block] Retained earnings Retained Earnings [Member] Ownership percentage by noncontrolling owners Subsidiary, Ownership Percentage, Noncontrolling Owner Amortization of deferred financing costs Amortization of Debt Issuance Costs Deferred revenue Deferred Revenue Arrangement [Roll Forward] Deferred Revenue Arrangement [Roll Forward] Investment income, gross Gross Investment Income, Operating 90 days or more past due Financial Asset, Equal to or Greater than 90 Days Past Due [Member] Other revenue Total other revenue Other Operating Income Earned premiums, net Net Amount Premiums Earned, net RSUs Restricted stock awards and RSUs Restricted Stock Units (RSUs) [Member] Increase (Decrease) in Stockholders' Equity [Roll Forward] Increase (Decrease) in Stockholders' Equity [Roll Forward] Change in unrealized currency translation adjustments Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, before Tax Prepaid expenses Prepaid Expense Schedule of Components of income tax expense (benefit) Schedule of Components of Income Tax Expense (Benefit) [Table Text Block] SOFR, three Secured Overnight Financing Rate (SOFR), Three [Member] Secured Overnight Financing Rate (SOFR), Three Member benefit claims Member benefit claims Member Benefit Claims represent claims paid on behalf of contract holders directly to third parties providers for roadside assistance and for the repair or replacement of covered products. Claims can also be paid directly to contract holders as a reimbursement payment provided supporting documentation of loss is submitted to the Company. Claims are recognized as expense when paid. Income Statement Location [Domain] Statement of Income Location, Balance [Domain] Purchases of AFS securities Payments to Acquire Debt Securities, Available-for-Sale EX-101.PRE 12.tiptree20240930_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE DOCUMENT XML 14 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover - shares 9 Months Ended Sep. 30, 2024 Oct. 30, 2024 Cover [Abstract] Á Á Document Type 10-Q Á Document Quarterly Report true Á Document Period End Date Sep. 30, 2024 Á Document Transition Report false Á Entity File Number 001-33549 Á Entity Registrant Name Tiptree Inc. Á Entity Incorporation, State or Country Code MD Á Entity Tax Identification Number 38-3754322 Á Entity Address, Address Line One 660 Steamboat Road Á Entity Address, Address Line Two 2nd Floor Á Entity Address, City or Town Greenwich Á Entity Address, State or Province CT Á Entity Address, Postal Zip Code 06830 Á City Area Code 212 Á Local Phone Number 446-1400 Á Title of 12(b) Security common stock, par value \$0.001 per share Á Trading Symbol TIPT Á Security Exchange Name NASDAQ Á Entity Current Reporting Status Yes Á Entity Interactive Data Current Yes Á Entity Filer Category Accelerated Filer Á Entity Small Business false Á Entity Emerging Growth Company false Á Entity Shell Company false Á Entity Common Stock, Shares Outstanding Á 37,055,838 Entity Central Index Key 0001393726 Á Current Fiscal Year End Date -12-31 Á Document Fiscal Year Focus 2024 Á Document Fiscal Period Focus Q3 Á Amendment Flag false Á X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format -MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:monthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:yearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 2 such as Street or Suite number + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name:

dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name:> dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/instrument by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name:> dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: [http://www.xbrl.org/2003/role/presentationRef-Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: \[http://www.xbrl.org/2003/role/presentationRef-Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name:\]\(http://www.xbrl.org/2003/role/presentationRef-Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company \(SRC\). + ReferencesReference 1:\) dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number \(TIN\), also known as an Employer Identification Number \(EIN\), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: \[http://www.xbrl.org/2003/role/presentationRef-Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1:">http://www.xbrl.org/2003/role/presentationRef-Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration XML 15 R2.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Balance Sheets \\(Unaudited\\) - USD \\(\\\$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Investments: A - Available for sale securities, at fair value, net of allowance for credit losses \\\$ 1,010,067 \\\$ 802,609 Loans, at fair value 81,816 69,556 Equity securities 95,330 68,308 Other investments 59,250 111,088 Total investments 1,246,463 1,051,561 Cash and cash equivalents 396,187 468,711 Restricted cash 108,183 23,850 Notes and accounts receivable, net 789,624 684,608 Reinsurance recoverable 932,656 953,886 Prepaid reinsurance premiums 798,149 900,524 Deferred acquisition costs 570,923 565,746 Goodwill 208,565 206,155 Intangible assets, net 108,482 118,577 Other assets 166,501 165,515 Total assets 5,505,733 5,139,313 Liabilities: A - Debt, net 388,523 402,411 Unearned premiums 1,709,961 1,695,058 Policy liabilities and unpaid claims 1,192,857 844,848 Deferred revenue 692,389 673,085 Reinsurance payable 458,610 543,602 Other liabilities and accrued expenses 407,188 403,744 Total liabilities 4,849,533 4,562,748 Stockholders' Equity: A - Preferred stock: \\\$0.001 par value, 100,000,000 shares authorized, none issued or outstanding 0 0 Common stock: \\\$0.001 par value, 200,000,000 shares authorized, 36,789,517 and 36,756,187 shares issued and outstanding, respectively 37 37 Additional paid-in capital 389,275 382,239 Accumulated other comprehensive income \\(loss\\), net of tax \\(15,171\\) \\(26,073\\) Retained earnings 87,805 60,663 Total Tiptree Inc. stockholders' equity 461,946 416,866 Total non-controlling interests 194,254 159,699 Total stockholders' equity 656,200 576,565 Total liabilities and stockholders' equity 5,505,733 5,139,313 Fortegra preferred interests A - Stockholders' Equity: A - Total non-controlling interests 77,679 77,679 Common interests A - Stockholders' Equity: A - Total non-controlling interests 116,575 \\\$ 82,020 X - DefinitionLiability for Future Policy Benefit, before Reinsurance and Liability for Claims and Claims Adjustment Expense + ReferencesNo definition available. + Details Name: tipt_LiabilityForFuturePolicyBenefitBeforeReinsuranceAndLiabilityForClaimsAndClaimsAdjustmentExpense Namespace Prefix: tipt_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of accounts and financing receivable. Includes, but is not limited to, notes and loan receivable. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2:> \\[http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14Reference 2:">http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3:">http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \\\(g\\\)\\\(2\\\)\\\(ii\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4:">http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \\\(g\\\)\\\(2\\\)\\\(ii\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4:\\]\\(http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\(SX 210.7-03\\(a\\)\\(5\\)\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap AccountsAndNotesReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after tax, of accumulated increase \\(decrease\\) in equity from transaction and other event and circumstance from nonowner source. + ReferencesReference 1:\\) \\[http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\\(SX 210.7-03\\\(a\\\)\\\(23\\\)\\\(a\\\)\\\(3\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7:">http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14 + Details Name: us-gaap AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital \\\(APIC\\\) for common and preferred stock. + ReferencesReference 1:">http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2:">http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\\(SX 210.6-04\\\(18\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3:">http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\\(a\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6:">http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3:">http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \\\(i\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4:">http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \\\(d\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6:">http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7:">http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \\\(bb\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8:">http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph \\\(a\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9:">http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\\(SX 210.4-08\\\(g\\\)\\\(1\\\)\\\(ii\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10:">http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \\\(c\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11:">http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \\\(f\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12:">http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13:">http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14:">http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\\(SX 210.7-03\\\(a\\\)\\\(12\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15:">http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\\(SX 210.6-04\\\(8\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16:">http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\\(SX 210.5-02\\\(18\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17:">http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \\\(SX 210.13-01\\\(a\\\)\\\(4\\\)\\\(i\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18:">http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \\\(SX 210.13-01\\\(a\\\)\\\(4\\\)\\\(iii\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20:">http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \\\(SX 210.13-01\\\(a\\\)\\\(4\\\)\\\(iv\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22:">http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \\\(SX 210.13-02\\\(a\\\)\\\(5\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23:">http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \\\(SX 210.13-02\\\(a\\\)\\\(4\\\)\\\(i\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24:">http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \\\(SX 210.13-02\\\(a\\\)\\\(4\\\)\\\(iii\\\)\\\(A\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25:">http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \\\(SX 210.13-02\\\(a\\\)\\\(4\\\)\\\(iv\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27:">http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \\\(SX 210.13-02\\\(a\\\)\\\(5\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28:">http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \\\(a\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29:">http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph \\\(c\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30:">http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\\(SX 210.9-03\\\(11\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that\\]\\(http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\(SX 210.5-02\\(30\\)\\(a\\)\\(4\\)\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6:\\)\]\(http://www.xbrl.org/2003/role/presentationRef-Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12\(b\) registered security. + ReferencesReference 1:\)](http://www.xbrl.org/2003/role/presentationRef-Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: <a href=)

are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.5-02\(1\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph (SX 210.5-02(1))-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:) [http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 45-Paragraph 1-Subparagraph \(a\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3:](http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 45-Paragraph 1-Subparagraph (a)-Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification -Section 59-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(22\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/214748777/944-210-S99-1+Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1:](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification -Section 59-Paragraph 1-Subparagraph (SX 210.7-03(a)(22))-Publisher FASB -URI https://asc.fasb.org/1943274/214748777/944-210-S99-1+Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1:) <http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification -Section 45-Paragraph 1-Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2:> [http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification -Section 50-Paragraph 8-Subparagraph \(a\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3:](http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification -Section 50-Paragraph 8-Subparagraph (a)-Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification -Section 45-Paragraph 2-Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2+Details Name: us-gaap_ContractWithCustomerLiability Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount excluding accrued interest, of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income \(available-for-sale\). + ReferencesReference 1:](http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification -Section 45-Paragraph 2-Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2+Details Name: us-gaap_ContractWithCustomerLiability Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount excluding accrued interest, of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1:) http://www.xbrl.org/2009/role/commonPracticeRef-Topic 326-SubTopic 30-Name Accounting Standards Codification -Section 45-Paragraph 1-Publisher FASB -URI https://asc.fasb.org/1943274/2147479130/326-30-45-1+Details Name: us-gaap_DebtSecuritiesAvailableForSaleExcludingAccruedInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of deferred policy acquisition cost capitalized on contract remaining in force. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification -Section 65-Paragraph 2-Subparagraph \(g\)\(1\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 2:](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification -Section 65-Paragraph 2-Subparagraph (g)(1)-Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 2:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2B-Subparagraph \(a\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2BReference 3:](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2B-Subparagraph (a)-Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2BReference 3:) <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 30-Name Accounting Standards Codification -Section 55-Paragraph 2-Publisher FASB -URI https://asc.fasb.org/1943274/2147479401/944-30-55-2Reference 4:> [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(7\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5:](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph (SX 210.7-03(a)(7))-Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5:) <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification -Section 45-Paragraph 1-SubTopic 825-Topic 944-Publisher FASB -URI https://asc.fasb.org/1943274/2147478219/944-825-45-1Reference 6:> [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2B-Subparagraph \(b\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2B+Details Name: us-gaap_DeferredPolicyAcquisitionCosts Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investment in equity security measured at fair value with change in fair value recognized in net income \(FV-NI\), classified as current. + ReferencesReference 1:](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2B-Subparagraph (b)-Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2B+Details Name: us-gaap_DeferredPolicyAcquisitionCosts Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investment in equity security measured at fair value with change in fair value recognized in net income (FV-NI), classified as current. + ReferencesReference 1:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.5-02\(2\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph (SX 210.5-02(2))-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:) [http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 45-Paragraph 1-Subparagraph \(f\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3:](http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 45-Paragraph 1-Subparagraph (f)-Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3:) http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification -Section 45-Paragraph 1A-Publisher FASB -URI https://asc.fasb.org/1943274/2147482736/825-10-45-1A+Details Name: us-gaap_EquitySecuritiesFvNI Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification -Section 55-Paragraph 49-Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2:> <http://www.xbrl.org/2003/role/exampleRef-Topic 350-SubTopic 20-Name Accounting Standards Codification -Section 55-Paragraph 24-Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3:> [http://www.xbrl.org/2003/role/exampleRef-Topic 820-SubTopic 10-Name Accounting Standards Codification -Section 55-Paragraph 100-Subparagraph \(d\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4:](http://www.xbrl.org/2003/role/exampleRef-Topic 820-SubTopic 10-Name Accounting Standards Codification -Section 55-Paragraph 100-Subparagraph (d)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4:) <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification -Section 55-Paragraph 10-Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5:> [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.5-02\(15\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6:](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph (SX 210.5-02(15))-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6:) <http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 20-Name Accounting Standards Codification -Section 45-Paragraph 1-Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7:> [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 20-Name Accounting Standards Codification -Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8:](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 20-Name Accounting Standards Codification -Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8:) [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 20-Name Accounting Standards Codification -Section 50-Paragraph 1-Subparagraph \(h\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9:](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 20-Name Accounting Standards Codification -Section 50-Paragraph 1-Subparagraph (h)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 210-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.9-03\(10\)\(1\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1+Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. + ReferencesReference 1:](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 210-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph (SX 210.9-03(10)(1))-Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1+Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. + ReferencesReference 1:) [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2-Subparagraph \(a\)\(1\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2:](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2-Subparagraph (a)(1)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2:) [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2-Subparagraph \(b\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3:](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2-Subparagraph (b)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2-Subparagraph \(b\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3:](http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification -Section 50-Paragraph 2-Subparagraph (b)-Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3:) http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification -Section 45-Paragraph 1-Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1+Details Name: us-gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts as of the balance sheet date of all investments. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 80-Name Accounting Standards Codification -Section 55-Paragraph 14-Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-14Reference 2:> <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 80-Name Accounting Standards Codification -Section 55-Paragraph 14-Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-14Reference 2:> <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 80-Name Accounting Standards Codification -Section 55-Paragraph 14-Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-14Reference 2:> [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(1\)\(h\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4:](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph (SX 210.7-03(a)(1)(h))-Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(1\)\(6\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1+Details Name: us-gaap_Investments Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1:](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph (SX 210.7-03(a)(1)(6))-Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1+Details Name: us-gaap_Investments Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.5-02\(2\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification 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-Section 599-Paragraph 1-Subparagraph (SX 210.5-02(2))-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.5-02\(2\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph (SX 210.5-02(2))-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:) [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification -Section 599-Paragraph 1-Subparagraph \(SX 210.5-02\(2\)\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification 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1 + Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFair value portion of loan receivable, including, but not limited to, mortgage loans held for investment, finance receivables held for investment, policy loans on insurance contracts. + ReferencesReference 1: <http://www.xbrli.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details> Name: us-gaap_LoansReceivableFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(22\)\) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: <http://www.xbrli.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8>Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-03\(16\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1)Reference 4: [http://www.xbrli.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69C](http://www.xbrli.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69B)Reference 6: [http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D](http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D)Reference 7: [http://www.xbrli.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(16\)\(a\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrli.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Reference 8: [http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(b\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details](http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details) Name: us-gaap_LongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(31\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://www.xbrli.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 3: [http://www.xbrli.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrli.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 4: [http://www.xbrli.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrli.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 5: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(24\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Reference 6: [http://www.xbrli.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(19\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)Reference 7: [http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 8: [http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 9: [http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 11: [http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 12: [http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrli.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 13: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-03\(22\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details) Name: us-gaap_MinorityInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of assets classified as other. + ReferencesReference 1: <http://www.xbrli.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-03\(10\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1)Reference 3: <http://www.xbrli.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 4: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(10\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Reference 5: [http://www.xbrli.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(17\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details](http://www.xbrli.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details) Name: us-gaap_OtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investments classified as other. + ReferencesReference 1: [http://www.xbrli.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(12\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrli.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(15\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1)Reference 3: <http://www.xbrli.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 4: [http://www.xbrli.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(12\)\(b\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(12)(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)Reference 5: [http://www.xbrli.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(12\)\(b\)\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrli.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(12)(b)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)Reference 7: [http://www.xbrli.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(17\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details](http://www.xbrli.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details) Name: us-gaap_OtherLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(28\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: <http://www.xbrli.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 3: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(21\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details) Name: us-gaap_PreferredStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe unexpired portion of premiums ceded on policies in force as of the balance sheet date. + ReferencesReference 1: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 825 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477351/944-825-50-1B](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 825 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477351/944-825-50-1B)Reference 2: <http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 340 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479510/944-340-25-1 + Details> Name: us-gaap_PrepaidReinsurancePremiums Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe carrying amount as of the balance sheet date of the known and estimated amounts owed to insurers under reinsurance treaties or other arrangements. + ReferencesNo definition available. + Details Name: us-gaap_ReinsurancePayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before valuation allowance recoverable under reinsurance contracts. Examples include, but are not limited to, settled and unsettled claims, incurred but not reported losses, loss adjustment expense, premium paid, policy benefits and policy reserves. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-7A>Reference 2: <http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479838/944-20-50-5>Reference 3: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(6\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Reference 4: <http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477409/944-310-45-5>Reference 5: <http://www.xbrli.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-14 + Details> Name: us-gaap_ReinsuranceRecoverablesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of cash and cash equivalents restricted as to withdrawal or usage. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: [http://www.xbrli.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Reference 3: <http://www.xbrli.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8>Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-03\(1\)\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(1)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1)Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details> Name: us-gaap_RestrictedCashAndCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(30\)\(a\)\(3\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: <http://www.xbrli.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 3: <http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2>Reference 4: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(b\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2)Reference 5: <http://www.xbrli.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11>Reference 6: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(23\)\(a\)\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Reference 7: [http://www.xbrli.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(17\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrli.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)Reference 8:

[http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12): [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13): [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14): [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SAB Topic 4.E\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquityNamespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X -ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X -DefinitionAmount of equity \(deficit\) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquityNamespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X -ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X -DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1): <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3](http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3): [http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(d\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 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Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X -DefinitionCarrying amount of premiums written on insurance contracts that have not been earned as of the balance sheet date. + ReferencesReference 1](http://www.xbrl.org/2003/role/disclosureRef-Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X -DefinitionCarrying amount of premiums written on insurance contracts that have not been earned as of the balance sheet date. + ReferencesReference 1): [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X -DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1">http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2">http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(16\)\(](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(13)(a) (2)) -SubTopic 210 -Topic 944 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_UnearnedPremiums Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X -Details Name: us-gaap_StatementClassOfStockAxis=tipt_FortegraPreferredInterestMember Namespace Prefix: Data Type: na Balance Type: Period Type: X -Details Name: us-gaap_StatementClassOfStockAxis=tipt_CommonInterestsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 16 R3.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Balance Sheets (Parenthetical) (Unaudited) - $ / shares Sep. 30, 2024 Dec. 31, 2023 Statement of Financial Position [Abstract] A A Preferred stock, par value (in dollars per share) $ 0.001 $ 0.001 Preferred stock, shares authorized (in shares) 100,000,000 100,000,000 Preferred stock, shares issued (in shares) 0 0 Preferred stock, shares outstanding (in shares) 0 0 Common stock, par value (in dollars per share) $ 0.001 $ 0.001 Common stock, shares authorized (in shares) 200,000,000 200,000,000 Common stock, shares issued (in shares) 36,789,571 36,756,187 Common stock, shares outstanding (in shares) 36,789,571 36,756,187 X -DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1)

nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference> 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference> 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference> 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference> 5: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3> + Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 17 R4.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Statements of Operations (Unaudited) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Revenues: Á Á Á Earned premiums, net \$ 359,496 \$ 291,293 \$ 1,105,273 \$ 826,418 Service and administrative fees 95,362 100,146 311,696 290,291 Ceding commissions 3,716 2,440 11,525 10,761 Net investment income 9,111 5,416 22,250 19,613 Net realized and unrealized gains (losses) 8,316 1,457 36,518 12,459 Other revenue 18,361 15,762 51,994 43,115 Total revenues 494,362 416,514 1,539,256 1,202,657 Expenses: Á Á Á Policy and contract benefits 203,442 153,966 645,081 443,375 Commission expense 154,005 153,744 484,232 442,893 Employee compensation and benefits 52,335 45,663 151,438 130,844 Interest expense 7,614 6,716 23,919 20,225 Depreciation and amortization 5,395 6,347 16,254 17,475 Other expenses 34,790 28,937 111,206 94,857 Total expenses 457,581 395,373 1,432,130 1,149,669 Income (loss) before taxes 36,781 21,141 107,126 52,988 Less: provision (benefit) for income taxes 16,308 12,273 48,799 29,119 Net income (loss) 20,473 8,868 58,327 23,869 Less: net income (loss) attributable to non-controlling interests 8,558 6,715 24,511 16,789 Net income (loss) attributable to common stockholders \$ 11,915 \$ 2,153 \$ 33,816 \$ 7,080 Net income (loss) per common share: Á Á Á Basic earnings per share (in dollars per share) \$ 0.32 \$ 0.06 \$ 0.91 \$ 0.19 Diluted earnings per share (in dollars per share) \$ 0.29 \$ 0.04 \$ 0.83 \$ 0.18 Weighted average number of common shares: Á Á Á Basic (in shares) 36,789,571 36,749,199 36,781,408 36,672,120 Diluted (in shares) 37,818,491 37,684,131 37,784,637 37,569,405 Dividends declared per common share (in dollars per share) \$ 0.06 \$ 0.05 \$ 0.18 \$ 0.15 X - DefinitionCeding Commission Income + ReferencesNo definition available. + Details Name: tipt_CedingCommissionIncome Namespace Prefix: tipt_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionNet Earnings Per Share Basic and Diluted + ReferencesNo definition available. + Details Name: tipt_NetEarningsPerShareBasicAndDilutedAbstract Namespace Prefix: tipt_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionPolicy And Contract Benefits + ReferencesNo definition available. + Details Name: tipt_PolicyAndContractBenefits Namespace Prefix: tipt_ Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionService And Administrative Fees + ReferencesNo definition available. + Details Name: tipt_ServiceAndAdministrativeFees Namespace Prefix: tipt_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAggregate dividends declared during the period for each share of common stock outstanding. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1> + Details Name: us-gaap_CommonStockDividendsPerShareDeclared Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference> 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482099/360-10-50-1> + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference> 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference> 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference> 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference> 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference> 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference> 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference> 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference> 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference> 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference> 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference> 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference> 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference> 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference> 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference> 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference> 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference> 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference> 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-7> + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference> 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference> 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference> 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference> 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference> 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference> 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference> 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference> 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference> 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference> 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference> 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference> 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference> 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference> 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference> 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference> 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference> 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-7> + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference> 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference> 3: <http://www.xbrl.org/2003/role/recommendedDisclosureRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference> 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference> 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference> 4: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference> 5: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference> 6: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference> 7: <http://fasb.org/us-gaap/role/ref/otherTransitionRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference> 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference> 9: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference> 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference> 11: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(10)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference> 12: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(15)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1> + Details Name: us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining

10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 4: <http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8](http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1 -Subparagraph (SAB Topic 6.1.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-59-1)Reference 8: <http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph \(a\) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2](http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(h\)\) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1) + Details Name: us-gaap IncomeTaxExpenseBenefit Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest expense classified as operating. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap InterestExpenseOperating Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount after accretion (amortization) of discount (premium), and investment expense, of interest income and dividend income on nonoperating securities. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(8\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(7\)\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(7\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap InvestmentIncomeNet Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap InvestmentIncomeNetAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense for salary, wage, profit sharing; incentive and equity-based compensation; and other employee benefit. + ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap LaborAndRelatedExpense Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB 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https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(b\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef 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-Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 16: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 17: <http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7>Reference 19: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(18\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-09\(1\)\(d\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1)Reference 22: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 23: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 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Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 26: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 27: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 28: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(ii\)\(A\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(ii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 29: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 30: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 31: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 32: [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B)Reference 33: <http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7>Reference 34: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 35: [http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A)Reference 36: [http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B)Reference 37: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(22\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1) + Details Name: us-gaap NetIncomeLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of Net Income (Loss) attributable to noncontrolling interest. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(17\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 5: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph \(a\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A)Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4J>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B) + Details Name: us-gaap NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of fees incurred for commissions

disclosureRef - Section 50 - Paragraph 6 - Publisher FASB - URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 2: <http://www.xbrl.org/2003/role/disclosureRef - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 9 - Publisher FASB - URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3:>
[http://www.xbrl.org/2003/role/disclosureRef - Topic 805 - SubTopic 60 - Name Accounting Standards Codification - Section 65 - Paragraph 1 - Subparagraph \(g\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4:](http://www.xbrl.org/2003/role/disclosureRef - Topic 805 - SubTopic 60 - Name Accounting Standards Codification - Section 65 - Paragraph 1 - Subparagraph (g) - Publisher FASB - URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4:)
[http://www.xbrl.org/2003/role/disclosureRef - Topic 740 - SubTopic 323 - Name Accounting Standards Codification - Section 65 - Paragraph 2 - Subparagraph \(g\)\(3\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5:](http://www.xbrl.org/2003/role/disclosureRef - Topic 740 - SubTopic 323 - Name Accounting Standards Codification - Section 65 - Paragraph 2 - Subparagraph (g)(3) - Publisher FASB - URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5:)
[http://www.xbrl.org/2003/role/disclosureRef - Topic 235 - SubTopic 10 - Name Accounting Standards Codification - Section 599 - Paragraph 1 - Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480678/235-10-599-1Reference 6:](http://www.xbrl.org/2003/role/disclosureRef - Topic 235 - SubTopic 10 - Name Accounting Standards Codification - Section 599 - Paragraph 1 - Subparagraph (SX 210.4-08(g)(1)(ii)) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480678/235-10-599-1Reference 6:)
[http://www.xbrl.org/2003/role/disclosureRef - Topic 323 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 3 - Subparagraph \(c\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7:](http://www.xbrl.org/2003/role/disclosureRef - Topic 323 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 3 - Subparagraph (c) - Publisher FASB - URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7:)
[http://www.xbrl.org/2003/role/disclosureRef - Topic 825 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 28 - Subparagraph \(f\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8:](http://www.xbrl.org/2003/role/disclosureRef - Topic 825 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 28 - Subparagraph (f) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8:)
[http://www.xbrl.org/2003/role/disclosureRef - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 1 - Subparagraph \(b\)\(2\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9:](http://www.xbrl.org/2003/role/disclosureRef - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 1 - Subparagraph (b)(2) - Publisher FASB - URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9:)
[http://www.xbrl.org/2003/role/disclosureRef - Topic 815 - SubTopic 40 - Name Accounting Standards Codification - Section 65 - Paragraph 1 - Subparagraph \(f\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 10:](http://www.xbrl.org/2003/role/disclosureRef - Topic 815 - SubTopic 40 - Name Accounting Standards Codification - Section 65 - Paragraph 1 - Subparagraph (f) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 10:)
<http://www.xbrl.org/2003/role/disclosureRef - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 8 - Publisher FASB - URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 11:>
<http://www.xbrl.org/2003/role/exampleRef - Topic 946 - SubTopic 830 - Name Accounting Standards Codification - Section 55 - Paragraph 11 - Publisher FASB - URI https://asc.fasb.org/1943274/2147479168/946-830-55-1Reference 12:>
[http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 205 - Name Accounting Standards Codification - Section 45 - Paragraph 3 - Subparagraph \(a\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13:](http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 205 - Name Accounting Standards Codification - Section 45 - Paragraph 3 - Subparagraph (a) - Publisher FASB - URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13:)
<http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section 45 - Paragraph 7 - Publisher FASB - URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 14:>
[http://www.xbrl.org/2003/role/disclosureRef - Topic 944 - SubTopic 220 - Name Accounting Standards Codification - Section 599 - Paragraph 1 - Subparagraph \(SX 210.7-04\(16\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147477250/944-220-599-1Reference 15:](http://www.xbrl.org/2003/role/disclosureRef - Topic 944 - SubTopic 220 - Name Accounting Standards Codification - Section 599 - Paragraph 1 - Subparagraph (SX 210.7-04(16)) - Publisher FASB - URI https://asc.fasb.org/1943274/2147477250/944-220-599-1Reference 15:)
[http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section 599 - Paragraph 1 - Subparagraph \(SX 210.6-07\(9\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147479134/946-220-599-1Reference 16:](http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section 599 - Paragraph 1 - Subparagraph (SX 210.6-07(9)) - Publisher FASB - URI https://asc.fasb.org/1943274/2147479134/946-220-599-1Reference 16:)
[http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section 599 - Paragraph 3 - Subparagraph \(SX 210.6-09\(1\)\(d\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147479134/946-220-599-3Reference 17:](http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section 599 - Paragraph 3 - Subparagraph (SX 210.6-09(1)(d)) - Publisher FASB - URI https://asc.fasb.org/1943274/2147479134/946-220-599-3Reference 17:)
<http://www.xbrl.org/2003/role/disclosureRef - Topic 810 - SubTopic 10 - Name Accounting Standards Codification - Section 45 - Paragraph 19 - Publisher FASB - URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 18:>
<http://www.xbrl.org/2009/role/commonPracticeRef - Topic 220 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 6 - Publisher FASB - URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 19:>
[http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section 599 - Paragraph 1A - Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-599-1Reference 20:](http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section 599 - Paragraph 1A - Subparagraph (SX 210.13-01(a)(4)(i)) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-599-1Reference 20:)
[http://www.xbrl.org/2009/role/commonPracticeRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section 599 - Paragraph 1A - Subparagraph \(SX 210.](http://www.xbrl.org/2009/role/commonPracticeRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section 599 - Paragraph 1A - Subparagraph (SX 210.13-01(a)(4)(ii)) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-599-1Reference 21:)

<http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 10 -Topic 810 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-20>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(23)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(25)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(21)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 21 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-21>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 9: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4K -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481175/810-10-55-4K> + Details Name: us-gaap.ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest.Namespace Prefix: us-gaap. Data Type: xbrli:monetaryItemType.Balance Type: debit.Period Type: duration X - DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-19>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(22)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(24)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4K -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481175/810-10-55-4K> + Details Name: us-gaap.ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest.Namespace Prefix: us-gaap. Data Type: xbrli:monetaryItemType.Balance Type: credit.Period Type: duration X - DefinitionAmount, before tax and after adjustment, of unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale) and unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (e) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-10A>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-10A>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-11> + Details Name: us-gaap.OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentBeforeTax.Namespace Prefix: us-gaap. Data Type: xbrli:monetaryItemType.Balance Type: credit.Period Type: duration X - DefinitionAmount before tax, after reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (a) -SubTopic 10 -Topic 220 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-10A>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-11>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1> + Details Name: us-gaap.OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentBeforeTax.Namespace Prefix: us-gaap. Data Type: xbrli:monetaryItemType.Balance Type: credit.Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of other comprehensive income (loss). + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481674/830-30-50-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481694/830-30-45-17>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 6: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482765/220-10-50-4>Reference 7: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482765/220-10-50-5>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481694/830-30-45-20>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(21)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(23)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 12: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 55 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482739/220-10-55-15>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1A> + Details Name: us-gaap.OtherComprehensiveIncomeLossNetOfTax.Namespace Prefix: us-gaap. Data Type: xbrli:monetaryItemType.Balance Type: credit.Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap.OtherComprehensiveIncomeLossNetOfTax.PeriodIncreaseDecreaseAbstract.Namespace Prefix: us-gaap. Data Type: xbrli:stringItemType.Balance Type: na.Period Type: duration X - DefinitionAmount of tax expense (benefit) allocated to other comprehensive income (loss). + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 12 -SubTopic 10 -Topic 220 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-12>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482765/220-10-50-4>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481674/830-30-50-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481694/830-30-45-17>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481694/830-30-45-20>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-10>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482659/740-20-45-11>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(21)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(23)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482659/740-20-45-2> + Details Name: us-gaap.OtherComprehensiveIncomeLossTax.Namespace Prefix: us-gaap. Data Type: xbrli:monetaryItemType.Balance Type: debit.Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-1>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 11: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479168/946-830-55-11>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478009/946-205-45-3>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479105/946-220-45-7>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-1>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(i)(d)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-19>Reference 18: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 20: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI [https://](https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)

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Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 14): [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15): [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph \(h\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16): [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph \(h\)\(1\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17): [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph \(h\)\(1\)\(iii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18): [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph \(h\)\(1\)\(iv\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19): [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph \(i\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 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https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-3 + Details Name: us-gaap AmortizationOfFinancingCosts Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: <a href=): <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3>: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: <a href=):

<https://asc.fasb.org/1943274/2147482810/280-10-50-22> + Details Name: us-gaap DepreciationDepletionAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 830 -SubTopic 230 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477401/830-230-45-1> + Details Name: us-gaap EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense (income) related to adjustment to fair value of warrant liability. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 25 -Paragraph 13 -SubTopic 10 -Topic 480 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481766/480-10-25-13> + Details Name: us-gaap FairValueAdjustmentOfWarrants Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 3: <http://www.xbrl.org/2003/role/recommendedDisclosureRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period of the sum of amounts due within one year (or one business cycle) from customers for the credit sale of goods and services; and from note holders for outstanding loans. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInAccountsAndNotesReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the balance sheet value of capitalized sales costs that are associated with acquiring a new insurance customers. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInDeferredPolicyAcquisitionCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase (decrease) in deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInDeferredRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in other obligations or expenses incurred but not yet paid. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInOtherAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in operating assets classified as other. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInOtherOperatingAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe change in other policyholder funds recorded on the balance sheet, which is needed to adjust net income to arrive at net cash flows provided by or used in operations. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInOtherPolicyholderFunds Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe change in prepaid reinsurance premiums recorded on the balance sheet, which is needed to adjust net income to arrive at net cash flows provided by or used in operations. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInPrepaidReinsurancePremiums Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amount due to other insurance companies when the reporting entity has assumed a portion of the cedant's insurance risk which has resulted in insurance losses. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInReinsurancePayables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amount of benefits the ceding insurer expects to recover on insurance policies ceded to other insurance entities as of the balance sheet date for all guaranteed benefit types. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInReinsuranceRecoverable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase (decrease) unearned premiums written. Excludes portion of unearned premiums amortized into income. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInUnearnedPremiums Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-24> + Details Name: us-gaap NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-24> + Details Name: us-gaap NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-25> + Details Name: us-gaap NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-1>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 17: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479168/946-830-55-10>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479105/946-220-45-7>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-1>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 23: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 28: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 29: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 30: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 31: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 32: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-60B>Reference 33: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483499/205-20-50-7>Reference 34: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 35: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 36: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 37:

[http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(22\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1) + Details Name: us-gaap NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of Net Income (Loss) attributable to noncontrolling interest. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(17\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/21474777250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/21474777250/944-220-S99-1)Reference 5: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph \(a\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A)Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B) + Details Name: us-gaap NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense or loss included in net income that result in no cash flow, classified as other. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap OtherNoncashExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionOther cash or noncash adjustments to reconcile net income to cash provided by (used in) operating activities that are not separately disclosed in the statement of cash flows (for example, cash received or cash paid during the current period for miscellaneous operating activities, net change during the reporting period in other assets or other liabilities). + ReferencesNo definition available. + Details Name: us-gaap OtherOperatingActivitiesCashFlowStatement Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of cash paid for the origination of mortgages that are held for sale. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-21>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25) + Details Name: us-gaap PaymentsForOriginationOfMortgageLoansHeldForSale Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow paid to third parties in connection with debt origination, which will be amortized over the remaining maturity period of the associated long-term debt. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15) + Details Name: us-gaap PaymentsOfDebtIssuanceCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow in the form of ordinary dividends to common shareholders of the parent entity. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15) + Details Name: us-gaap PaymentsOfDividendsCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of a business, net of the cash acquired from the purchase. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13) + Details Name: us-gaap PaymentsToAcquireBusinessesNetOfCashAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow to acquire an agreement for an unconditional promise by the maker to pay the entity (holder) a definite sum of money at a future date. Such amount may include accrued interest receivable in accordance with the terms of the note. The note also may contain provisions including a discount or premium, payable on demand, secured, or unsecured, interest bearing or noninterest bearing, among myriad other features and characteristics. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13) + Details Name: us-gaap PaymentsToAcquireNotesReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow to acquire investments classified as other. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13> + Details Name: us-gaap PaymentsToAcquireOtherInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13) + Details Name: us-gaap PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow associated with principal collections from a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12) + Details Name: us-gaap ProceedsFromCollectionOfNotesReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a debt initially having maturity due after one year or beyond the operating cycle, if longer. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.6-03\(i\)\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14) + Details Name: us-gaap ProceedsFromIssuanceOfLongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from (to) a noncontrolling interest. Excludes dividends paid to the noncontrolling interest. + ReferencesNo definition available. + Details Name: us-gaap ProceedsFromPaymentsToMinorityShareholders Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the sale and maturity (principal being due) of other investments, prepayment and call (request of early payment) of other investments not otherwise defined in the taxonomy. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12> + Details Name: us-gaap ProceedsFromSaleAndMaturityOfOtherInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from sales of loans that are secured with real estate mortgages and are held with the intention to resell in the near future. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-21> + Details Name: us-gaap ProceedsFromSaleOfMortgageLoansHeldForSale Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/214746176/805-60-65-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/214746176/805-60-65-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(iii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(b\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 10: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 11: <http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-1>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3)Reference 13: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7>Reference 14: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(16\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-07\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.6-09\(1\)\(d\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)Reference 17: <http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19>Reference 18: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 19: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 20: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\(A\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 22: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 23: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 24: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 25: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(A\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 26: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 27: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 28: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference

asset obtained in exchange for operating lease liability. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.5-02\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1)Reference 2: [http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1](http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X -DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: <a href=)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.5-02\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X -DefinitionAmount of cash and cash equivalents restricted as to withdrawal or usage. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: <a href=)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-599-1)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8>Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.9-03\(1\)\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-599-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.9-03(1)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-599-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_RestrictedCashAndCashEquivalents Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X -ReferencesNo definition available. + Details Name: us-gaap_StatementOfCashFlowsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 22 R9.htm IDEA: XBRL DOCUMENT v3.24.3 Organization 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] A Organization Organization Tiptree Inc. (together with its consolidated subsidiaries, collectively, Tiptree, the Company, or we) is a Maryland Corporation that was incorporated on March 19, 2007. Tiptreeâ€™s common stock trades on the Nasdaq Capital Market under the symbol â€œTIPTFâ€. Tiptree is a holding company that allocates capital across a broad spectrum of businesses, assets and other investments. We classify our business into two reportable segments: Insurance and Mortgage. We refer to our non-insurance operations, assets and other investments, which is comprised of our Mortgage reportable segment and our non-reportable segments and other business activities, as Tiptree Capital.As of September 30, 2024, Fortegra was owned approximately 79.3% by Tiptree Holdings, 17.7% by Warburg and 3.0% by management and directors of Fortegra, before giving effect to the exercise of outstanding warrants and management options, and the conversion of outstanding preferred stock. See Note (16) Stockholders' Equity for additional information. X -ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X -DefinitionThe entire disclosure for organization, consolidation and basis of presentation of financial statements disclosure. + ReferencesReference 1: <a href=)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-2>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContent>Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205/tableOfContent> + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 23 R10.htm IDEA: XBRL DOCUMENT v3.24.3 Summary of Significant Accounting Policies 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] A Summary of Significant Accounting Policies Summary of Significant Accounting PoliciesBasis of Presentation and Principles of ConsolidationThe accompanying unaudited condensed consolidated financial statements of Tiptree have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) and include the accounts of the Company and its subsidiaries. The condensed consolidated financial statements are presented in U.S. dollars, the main operating currency of the Company. The unaudited condensed consolidated financial statements presented herein should be read in conjunction with the annual audited financial statements included in the Companyâ€™s Annual Report on Form 10-K for the fiscal year ended December 31, 2023. In the opinion of management, the accompanying unaudited interim financial information reflects all adjustments, including normal recurring adjustments necessary to present fairly the Companyâ€™s financial position, results of operations, comprehensive income and cash flows for each of the interim periods presented. The results of operations for the three and nine months ended September 30, 2024 are not necessarily indicative of the results that may be expected for the full year ending on December 31, 2024.Non-controlling interests (NCI) on the condensed consolidated balance sheets represent the ownership interests in certain consolidated subsidiaries held by entities or persons other than Tiptree. Accounts and transactions between consolidated entities have been eliminated. Recent Accounting StandardsRecently Adopted Accounting PronouncementsDuring the nine months ended September 30, 2024, there were no accounting standards adopted by the Company.Recently Issued Accounting Pronouncements, Not Yet AdoptedAccounting Standard UpdateDescriptionAdoption DateImpact on Financial Statements2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and 2022-06 Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848The amendments in these updates provide optional guidance for a limited period to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The amendments provide optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions that reference LIBOR or another reference rate expected to be discontinued because of reference rate reform if certain criteria are met.The standard is effective for all entities as of March 12, 2020, through December 31, 2024.The Company is evaluating its option to adopt the guidance when it is applicable.2023-07 (Topic 280) Improvements to Reportable Segment DisclosuresIn November 2023, the Financial Accounting Standards Board (FASB) issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (ASU 2023-07), which requires an enhanced disclosure of significant segment expenses on an annual and interim basis. This guidance will be effective for the annual periods beginning the year ended December 31, 2024, and for interim periods beginning January 1, 2025. Early adoption is permitted. Upon adoption, the guidance should be applied retrospectively to all prior periods presented in the financial statements. The amendments in this update are effective for annual periods beginning after December 15, 2023.The Company does not expect the adoption of this guidance to have a material impact on our consolidated financial statements.2023-09, Income Taxes (Topic 740) Improvements to Income Tax DisclosuresThe amendments in this update enhance the transparency and decision usefulness of income tax disclosures. Investors, lenders, creditors, and other allocators of capital (collectively, â€œinvestorsâ€) indicated that the existing income tax disclosures should be enhanced to provide information to better assess how an entityâ€™s operations and related tax risks and tax planning and operational opportunities affect its tax rate and prospects for future cash flows. Investors currently rely on the rate reconciliation table and other disclosures, including total income taxes paid, to evaluate income tax risks and opportunities. While investors find these disclosures helpful, they suggested possible enhancements to better (1) understand an entityâ€™s exposure to potential changes in jurisdictional tax legislation and the ensuing risks and opportunities, (2) assess income tax information that affects cash flow forecasts and capital allocation decisions, and (3) identify potential opportunities to increase future cash flows.The amendments in this update are effective for annual periods beginning after December 15, 2024.The Company expects to adopt this guidance, when required, which will enhance our income tax disclosures. X -ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X -DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent> + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R11.htm IDEA: XBRL DOCUMENT v3.24.3 Acquisitions 9 Months Ended Sep. 30, 2024 Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] A Acquisitions AcquisitionsAcquisition of Premia Solutions LimitedOn February 6, 2023, a subsidiary of Fortegra acquired a majority of the equity interests in Premia for total cash consideration of approximately \$19,726, net of cash acquired of \$3,873. Premia is an intermediate provider of automotive protection products in the United Kingdom.Identifiable assets acquired were primarily made up of goodwill and intangible assets. Managementâ€™s allocation of the purchase price to the net assets acquired resulted in the recording of goodwill and intangible assets of \$18,359 and \$18,152, respectively. See Note (8) Goodwill and Intangible Assets, net. X -ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationAndAssetAcquisitionAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X -DefinitionThe entire disclosure for a business combination (or series of individually immaterial business combinations) completed during the period, including background, timing, and recognized assets and liabilities. The disclosure may include leverage buyout transactions (as applicable). + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5](http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 805 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/805/tableOfContent> + Details Name: us-gaap_BusinessCombinationDisclosureTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R12.htm IDEA: XBRL DOCUMENT v3.24.3 Operating Segment Data 9 Months Ended Sep. 30, 2024 Segment Reporting [Abstract] A Operating Segment Data Operating Segment DataTiptree is a holding company that allocates capital across a broad spectrum of businesses, assets and other investments. Tiptreeâ€™s principal operating subsidiary, Fortegra, is a leading provider of specialty insurance, service contract products and related service solutions. Based on the quantitative analysis performed related to Accounting Standard Codification (ASC) 280, Segment Reporting, our reportable segments are Insurance and Mortgage. We refer to our non-insurance operations, assets and other investments, comprised of our Mortgage reportable segment and our non-reportable operating segments and other business activities, as Tiptree Capital. Corporate activities include holding company interest expense, employee compensation and benefits, and other expenses.Our reportable segmentsâ€™ income or loss is reported before income taxes and non-controlling interests. Segment results incorporate the revenues and expenses of these subsidiaries since they commenced operations or were acquired. Intercompany transactions are eliminated.Descriptions of our Insurance reportable segment and Tiptree Capital, including our Mortgage reportable segment, are as follows:Insurance operations are conducted through Fortegra, which is a leading provider of specialty insurance products and related services. Fortegra designs, markets and underwrites specialty property and casualty insurance products incorporating value-added coverages and services for select target markets or niches. Fortegraâ€™s products and services include niche commercial and personal lines, service contracts, and other insurance services.Tiptree Capital:Mortgage operations are conducted through Reliance. The Companyâ€™s mortgage business originates loans for sale to institutional investors, including GSEs and FHA/VA and services loans on behalf of Fannie Mae, Freddie Mac, and Ginny Mae.Other includes our remaining maritime shipping operations, asset management and other investments. The tables below present the components of revenue, expense, income (loss) before taxes, and assets for our reportable segments as well as Tiptree Capital - Other for the following periods: Three Months Ended September 30, 2024Tiptree CapitalInsuranceMortgageOtherTotalTotal revenues\$481,013A \$14,892A \$(1,543)\$494,362A Total expenses(433,804)(14,981)(1,060)(449,845)Corporate expensesâ€”A â€”A â€”A (7,736)Income (loss) before taxes\$47,209A \$(89)\$52,603A \$36,781A Less: provision (benefit) for income taxes16,308A Net income (loss)\$20,473A Less: net income (loss) attributable to non-controlling interests8,558A Net income (loss) attributable to common stockholders\$11,915A Three Months Ended September 30, 2023Tiptree CapitalInsuranceMortgageOtherTotalTotal revenues\$406,779A \$14,718A \$(4,983)\$416,514A Total expenses(371,057)(14,359)(1,511)(386,927)Corporate expensesâ€”A â€”A â€”A (8,446)Income (loss) before taxes\$35,722A \$359A \$(6,494)\$21,411A Less: provision (benefit) for income taxes12,273A Net income (loss)\$8,868A Less: net income (loss) attributable to non-controlling interests6,715A Net income (loss) attributable to common stockholders\$2,153A Nine Months Ended September 30, 2024Tiptree CapitalInsuranceMortgageOtherTotalTotal revenues\$1,489,711A \$46,666A \$2,879A \$1,539,256A Total expenses(1,354,441)(45,474)(2,277)(1,402,192)Corporate expensesâ€”A â€”A â€”A (29,938)Income (loss) before taxes\$135,270A \$1,192A \$602A \$107,126A Less: provision (benefit) for income taxes48,799A Net income (loss)\$58,327A Less: net income (loss) attributable to non-controlling interests24,511A Net income (loss) attributable to common stockholders\$33,816A Nine Months Ended September 30, 2023Tiptree CapitalInsuranceMortgageOtherTotalTotal revenues\$1,159,900A \$43,346A \$(589)\$1,202,657A Total expenses(1,074,316)(44,240)(3,008)(1,121,564)Corporate expensesâ€”A â€”A â€”A (28,105)Income (loss) before taxes\$85,584A \$(894)\$3,597\$52,988A Less: provision (benefit) for income taxes29,119A Net income (loss)\$23,869A Less: net income (loss) attributable to non-controlling interests16,789A Net income (loss) attributable to common stockholders\$7,080A The Company conducts its operations primarily in the U.S. with 4.4% and 6.1% of total revenues generated overseas for the three months ended September 30, 2024 and 2023, respectively, and 4.6% and 5.7% for the nine months ended September 30, 2024 and 2023, respectively.The following table presents the reportable segments, Tiptree Capital - Other and Corporate assets for the following periods:As of September 30, 2024As of December 31,

2023Tiptree CapitalTiptree CapitalInsuranceMortgageOtherCorporateTotalInsuranceMortgageOtherCorporateTotal assets\$5,235,340\$189,952A \$57,739A \$22,702A \$5,505,733A \$4,835,685A \$160,147A \$126,624A \$16,857A \$5,139,313A X - ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for reporting segments including data and tables. Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-55-54Reference 9: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 10: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 34 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-34Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-26CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-26BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-15Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/280/tableOfContentReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-26Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-21Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-21Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32 + Details Name: us-gaap_SegmentReportingDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26.13.htm IDEA: XBRL DOCUMENT v.3.24.3 Investments 9 Months Ended Sep. 30, 2024 Investments, Debt and Equity Securities [Abstract] A Investments InvestmentsThe following table presents the Companyâ€™s investments related to insurance operations and other Tiptree investing activities, measured at fair value as of the following periods:As of September 30, 2024Tiptree CapitalInsuranceMortgageOtherTotalAvailable for sale securities, at fair value, net of allowance for credit losses\$978,979A \$â€”A \$31,088A \$1,010,067A Loans, at fair value\$8,976A 72,840A â€”A \$81,816A Equity securities\$90,999A â€”A \$4,331A 95,330A Other investments\$5,137A 3,717A 396A 59,250A Total investments\$1,134,091A \$76,557A \$35,815A \$1,246,463A As of December 31, 2023Tiptree CapitalInsuranceMortgageOtherTotalAvailable for sale securities, at fair value, net of allowance for credit losses\$772,135A \$â€”A \$30,474A \$802,609A Loans, at fair value\$11,218A 58,338A â€”A \$69,556A Equity securities\$27,113A â€”A \$41,195A 68,308A Other investments\$106,760A 3,931A 397A 111,088A Total investments\$917,226A \$62,269A \$72,066A \$1,051,561A Available for Sale Securities, at fair valueA majority of the Companyâ€™s investments in Available for Sale Securities, at fair value, net of allowance for credit losses (AFS securities) as of SeptemberA 30, 2024 and DecemberA 31, 2023 are held by subsidiaries in the insurance segment. The following tables present the Companyâ€™s investments in AFS securities:As of September 30, 2024Amortized costAllowance for credit losses(1)Grossunrealized gainsGrossunrealized lossesFair valueU.S. Treasury securities and obligations of U.S. government authorities and agencies\$454,042A \$â€”A \$1,791A \$(20,745)\$435,088A Obligations of state and political subdivisions\$43,886A (1)66A (2,414)41,537A Corporate securities\$507,055A (478)6,714A (6,103)507,188A Asset backed securities\$26,298A (131)2A (2,349)23,820A Certificates of deposit\$1,454A â€”A \$1,454A Obligations of foreign governments\$1,393A â€”A \$1,393A (104)1,289A Total\$1,033,819A (\$610)\$8,573A (\$31,715)\$1,010,067A As of December 31, 2023Amortized costAllowance for credit losses(1)Grossunrealized gainsGrossunrealized lossesFair valueU.S. Treasury securities and obligations of U.S. government authorities and agencies\$496,731A \$â€”A \$515A \$(27,161)\$470,085A Obligations of state and political subdivisions\$48,762A (1)51A (3,353)45,459A Corporate securities\$260,961A (732)4,45A (8,735)254,598A Asset backed securities\$29,275A (10)3A (3,082)26,186A Certificates of deposit\$1,724A â€”A \$1,724A Obligations of foreign governments\$4,705A â€”A \$4,705A Totals\$842,158A (\$84)\$3,014A (\$42,479)\$802,609A (1) Represents the amount of impairment that has resulted from credit-related factors, and therefore was recognized in net realized and unrealized gains (losses) as a credit loss on AFS securities. Amount excludes unrealized losses relating to non-credit factors. The amortized cost and fair values of AFS securities, by contractual maturity date, are shown below. Expected maturities may differ from contractual maturities because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties.As ofSeptember 30, 2024December 31, 2023Amortized costFair valueAmortized costFair valueDue in one year or less \$258,395A \$258,260A \$247,613A \$246,489A Due after one year through five years\$381,211A 377,227A 318,763A 307,423A Due after five years through ten years\$139,225A 126,312A 46,377A 39,221A Due after ten years\$228,690A 224,448A 200,130A 183,290A Asset backed securities\$26,298A 23,820A 29,275A 26,186A Totals\$1,033,819A \$1,010,067A \$842,158A \$802,609A The following tables present the gross unrealized losses on AFS securities by length of time that individual AFS securities have been in a continuous unrealized loss position for less than twelve months, and twelve months or greater and do not have an allowance for credit losses:As of September 30, 2024Less Than or Equal to One YearMore Than One YearFair valueGrossunrealized losses# of Securities(1)Fair valueGross unrealized losses# of Securities(1)U.S. Treasury securities and obligations of U.S. government authorities and agencies\$24,763A \$(376)513A \$190,130A \$(20,369)584A Obligations of state and political subdivisions\$2,996A (16)130A 34,491A (2,398)105A Corporate securities\$140,907A (1,137)482A 106,354A (4,966)396A Asset backed securitiesâ€”A â€”A 23,009A (2,349)133A Obligations of foreign governmentsâ€”A â€”A 6A 1,289A (104)6A Totals\$167,966A (1,529)1,31A \$355,273A \$(30,186)1,224A As of December 31, 2023Less Than or Equal to One YearMore Than One YearFair valueGrossunrealized losses# of Securities(1)Fair valueGross unrealized losses# of Securities(1)U.S. Treasury securities and obligations of U.S. government authorities and agencies\$109,011A (\$6,522)459A \$185,950A \$(20,639)480A Obligations of state and political subdivisions\$537A (53)43A 39,319A (3,300)131A Corporate securities\$83,747A (4,881)868A 57,679A (3,854)148A Asset backed securities\$2,187A (259)54A 23,999A (8,223)129A Obligations of foreign governments\$2,904A â€”A 3A 1,653A (148)7A Totals\$198,386A (\$1,715)1,427A \$308,600A \$(30,764)895A (1)A A A Presented in whole numbers.Management believes that it is more likely than not that the Company will be able to hold the fixed maturity AFS securities that were in an unrealized loss position as of SeptemberA 30, 2024 until full recovery of their amortized cost basis. The table below presents a roll-forward of the activity in the allowance for credit losses on AFS securities by type as of SeptemberA 30, 2024:Obligations of state and political subdivisionsCorporate securitiesAsset backed securitiesObligations of foreign governmentsTotalBalance at December 31, 2022\$(3)\$(183)\$(1)\$(3)\$(190)(Increase) in allowance for credit lossesâ€”A (287)(14)â€”A (301)Gains from recoveries of amounts previously written offA 139A 1A 3A 145A Balance at September 30, 2023\$(1)\$(331)\$(14)\$â€”A \$(346)Balance at December 31, 2023\$(1)\$(73)\$(10)\$â€”A \$(84)(Increase) in allowance for credit lossesâ€”A (47)(122)â€”A (169)Additions for AFS securities purchased with credit deterioration during the yearâ€”A (380)â€”A (380)Reduction in credit losses due to AFS securities sold during the yearâ€”A 2A â€”A 2A Gains from recoveries of amounts previously written offâ€”A 20A 1A â€”A 21A Balance at September 30, 2024\$(1)\$(478)\$(131)\$â€”A \$(610)The Company applies a discounted cash flow model, based on assumptions and model outputs provided by an investment management company, in determining its lifetime expected credit losses on AFS securities. This includes determining the present value of expected future cash flows discounted at the book yield of the security. The table below presents the amount of gains from recoveries (credit losses) on AFS securities recorded by the Company for the following period:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Net gains from recoveries (credit losses) on AFS securities\$316A (\$50)\$(526)\$(156)Pursuant to certain reinsurance agreements and statutory licensing requirements, the Company has deposited invested assets in custody accounts or insurance department safekeeping accounts. The Company cannot remove or replace investments in regulatory deposit accounts without prior approval of the contractual party or regulatory authority, as applicable. The following table presents the Companyâ€™s restricted investments included in the Companyâ€™s AFS securities:As ofSeptember 30,2024December 31, 2023Fair value of restricted investments in trust pursuant to reinsurance agreements\$14,844A \$49,735A Fair value of restricted investments for special deposits required by state insurance departments\$20,34A 16,694A Total fair value of restricted investments\$45,078A \$66,429A The following table presents additional information on the Companyâ€™s AFS securities:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Purchases of AFS securities\$182,430A \$146,512A \$471,202A \$449,165A Proceeds from maturities, calls and prepayments of AFS securities\$21,911A \$231,101A \$263,990A \$319,100A Gross proceeds from sales of AFS securities\$4,425A \$2,578A \$24,264A \$42,536A The following table presents the gross realized gains and gross realized losses from sales and redemptions of AFS securities:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Gross realized gains\$220A \$80A \$360A \$80A Gross realized (losses)\$(277)\$(78)\$(510)\$(3,034)Total net realized gains (losses) from investment sales and redemptions\$(57)\$2A \$(150)\$(2,954)Loans, at fair valueThe following table presents the Companyâ€™s investments in loans measured at fair value and the Companyâ€™s investments in loans measured at fair value pledged as collateral:As of September 30, 2024As of December 31, 2023Fair valueUnpaid principal balance (UPB)Fair value exceeds / (below) UPB pledged as collateralFair valueUnpaid principal balance (UPB)Fair value exceeds / (below) UPB pledged as collateralInsurance:Corporate loans (1)\$8,976A \$12,676A \$(3,700)\$â€”A \$11,218A \$14,671A \$(3,453)\$â€”A Mortgage:Mortgage loans held for sale (2)\$72,840A 71,086A 1,754A 71,906A 58,338A 56,481A 1,857A 57,248A Total loans, at fair value\$81,816A \$83,762A \$(1,946)\$71,906A \$69,556A \$71,152A \$(1,596)\$57,248A (1)A A A The cost basis of Corporate loans was approximately \$12,676 and \$14,671 at SeptemberA 30, 2024 and DecemberA 31, 2023, respectively. (2)A A A As of September 30, 2024, there were three mortgage loans held for sale that were 90 days or more past due. As of December 31, 2023, there were three mortgage loans held for sale that were 90 days or more past due.Equity SecuritiesEquity securities consist mainly of publicly traded common and preferred stocks and exchange traded funds. As of DecemberA 31, 2023, 16.98A million shares of Invesque were included within the equity securities balance, for which the Company elected to apply the fair value option. On April 15, 2024, the Company sold its 16.98 million shares of Invesque for \$625 of proceeds resulting in a realized loss of \$134,204. The following table presents information on the cost and fair value of the Companyâ€™s equity securities related to Insurance and Tiptree Capital as of the following periods:As of September 30, 2024InsuranceTiptree Capital - OtherTotalCostFair ValueCostFair ValueCostFair ValueCostFair ValueExchange traded funds\$5,387A \$5,336A \$â€”A \$5,387A \$5,336A Other equity securities\$75,607A 85,663A 4,967A 4,331A 80,574A 89,994A Total equity securities\$80,994A \$90,999A \$4,967A \$4,331A \$85,961A \$95,330A As of December 31, 2023InsuranceTiptree Capital - OtherTotalCostFair ValueCostFair ValueCostFair ValueInvesque\$23,039A \$21,911A \$11,490A \$3,442A \$134,829A \$4,161A Exchange traded funds\$1,339A 1,349A â€”A â€”A 1,339A 1,349A Other equity securities\$22,741A 25,454A 29,942A 37,753A \$2,683A 62,798A Total equity securities\$47,419A \$27,113A \$141,432A \$41,195A \$188,851A \$68,308A Other InvestmentsThe following table contains information regarding the Companyâ€™s other investments as of the following periods:As of September 30, 2024Tiptree CapitalInsuranceMortgageOtherTotalCorporate bonds, at fair value (1)\$9,560A \$â€”A \$â€”A \$9,560A Debentures\$25,754A â€”A \$â€”A \$25,754A Investment in credit fund\$19,823A â€”A \$â€”A \$19,823A Otherâ€”A \$3,717A 396A 4,113A Total other investments\$55,137A \$3,717A \$396A \$59,250A As of December 31, 2023Tiptree CapitalInsuranceMortgageOtherTotalCorporate bonds, at fair value (1)\$62,081A \$â€”A \$â€”A \$62,081A Debentures\$25,648A â€”A \$â€”A \$25,648A Investment in credit fund\$11,830A â€”A \$â€”A \$11,830A Other\$7,201A 3,931A 397A 11,529A Total other investments\$106,760A \$3,931A \$397A \$111,088A (1)A A A The cost basis of corporate bonds was \$8,927 and \$59,315 as of SeptemberA 30, 2024 and DecemberA 31, 2023, respectively.Net Investment Income - InsuranceNet investment income represents investment income and expense from investments related to insurance operations as disclosed within net investment income on the condensed consolidated statements of operations. The following table presents the components of net investment income by source of income:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Interest:AFS securities\$8,431A \$5,255A \$21,894A \$16,863A Loans, at fair value\$22A 168A 77A 422A Other investments\$2,035A 1,758A 5,157A 5,837A Dividends from equity securities\$412A 39A 684A 1,339A Subtotal\$10,900A 7,220A 27,812A 24,461A Less: investment expenses\$1,789A 1,804A 5,562A 4,848A Net investment income\$9,111A \$5,416A \$22,250A \$19,613A Other Investment Income - Tiptree Capital Other investment income represents revenue from non-insurance activities as disclosed within other revenue on the condensed consolidated statements of operations, see Note (15) Other Revenue and Other Expenses. The following tables present the components of other investment income by type:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Interest income from Loans, at fair value\$1,061A \$826A \$2,819A \$2,213A Loan fee income\$4,877A 4,193A 14,017A 12,186A Other\$947A 1,072A 2,553A 2,458A Other investment income\$6,885A \$6,091A \$19,389A \$16,857A Net Realized and Unrealized Gains (Losses)The following table presents the components of net realized and unrealized gains (losses) recorded on the condensed consolidated statements of operations. Net unrealized gains (losses) on AFS securities are included within other comprehensive income (loss) (OCI), net of tax, and, as such, are not included in this table. Net realized and unrealized gains (losses) on non-investment related financial assets and liabilities are included below:Three Months Ended September 30, Nine Months EndedSeptember 30,

202420320242023Net realized gains (losses)Insurance:Reclass of unrealized gains (losses) on AFS securities from OCI \$(58)\$2\$(151)\$(2,954)Net gains from recoveries (credit losses) on AFS securitiesâ€”(A) (50)â€”(A) (156)Net realized gains (losses) on loans â€”(A) (2,902)58Â (2,900)Net realized gains (losses) on equity securities (1)20Â (1,076)(22,023)(1,923)Net realized gains (losses) on corporate bonds70Â (695)2,870Â (1,919)Other 89Â 1,089Â (872)335Â Tiptree CapitalMortgage:Net realized gains (losses) on loans13,553Â 8,848Â 35,305Â 29,680Â Other(1,048)1,971Â (1,294)2,107Â Other:Net realized gains (losses) on equity securities (1)â€”(A) â€”(A) (98,529)â€”(A) Total net realized gains (losses)\$12,626Â \$7,187Â \$(84,636)\$22,270Â Net unrealized gains (losses)Insurance:Net change in unrealized gains (losses) on loans \$(123)\$2,563Â \$(247)\$(1,510)Net gains from recoveries (credit losses) on AFS securities316Â â€”(A) (526)â€”(A) Net unrealized gains (losses) on equity securities held at period end1,287Â (3,844)7,436Â (2,537)Reclass of unrealized (gains) losses from prior periods for equity securities sold (1)â€”(A) 410Â 22,567Â (7)Other 617Â 2,887Â (1,530)2,969Â Tiptree CapitalMortgage:Net change in unrealized gains (losses) on loans332Â (287)(103) (476)Other(3,975)(834) (4,246) (2,365)Other:Net unrealized gains (losses) on equity securities held at period end(965)(6,624)(687)(5,561)Reclass of unrealized (gains) losses from prior periods for equity securities sold (1)â€”(A) â€”(A) 100,289Â â€”(A) Other (1,799)(1,799)(324)Total net unrealized gains (losses) (4,310)(5,730)121,154Â (9,811)Total net realized and unrealized gains (losses)\$8,316Â \$1,457Â \$36,518Â \$12,459Â (1) On April 15, 2024, the Company sold its 16.98 million shares of Invesque for \$625 of proceeds resulting in a realized loss of \$134,204. X - ReferencesNo definition available. + Details Name: us-gaap InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for investments in certain debt and equity securities. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 940 - SubTopic 320 - Name Accounting Standards Codification - Publisher FASB -URI https://asc.fasb.org/940-320/tableOfContent>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-10](http://www.xbrl.org/2003/role/disclosureRef-Name Regulation S-K (SK) -Number 229 -Section 1403 -Paragraph b -Publisher SECReference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/320/tableOfContent)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6B](http://www.xbrl.org/2003/role/disclosureRef-Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6B)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6B](http://www.xbrl.org/2003/role/disclosureRef-Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6B)Reference 7: <http://us-gaap.org/us-gaap/role/ref/legacyRef-Topic 942 -SubTopic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/942-320/tableOfContent> + Details Name: us-gaap InvestmentsInDebtAndMarketableEquitySecuritiesAndCertainTradingAssetsDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 27 R14.htm IDEA: XBRL DOCUMENT v3.24.3 Notes and Accounts Receivable, net 9 Months Ended Sep. 30, 2024 Receivables [Abstract] Â Notes and Accounts Receivable, net Notes and Accounts Receivable, netThe following table presents the total notes and accounts receivable, net:As ofSeptember 30,2024December 31, 2023Accounts and premiums receivable, net\$351,060Â \$260,383Â Retrospective commissions receivable284,822Â 265,918Â Notes receivable, net138,890Â 134,131Â Other receivables14,852Â 24,176Â Total notes and accounts receivable, net\$789,624Â \$684,608Â The following table presents the total valuation allowance and bad debt expense for the following periods:Valuation allowanceBad Debt ExpenseAs ofThree Months EndedSeptember 30, Nine Months EndedSeptember 30, September 30,2024December 31, 20232024202320242023Notes receivable, net - premium financing program (1)\$288Â \$46Â \$33Â \$17Â \$118Â \$101Â Accounts and premiums receivable, net\$594Â \$66Â \$8Â \$2Â \$333Â \$14Â (1)Â Â Â As of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, there were \$18 and \$219 in balances classified as 90 days plus past due, respectively. X - DefinitionThe entire disclosure for claims held for amounts due to entity, excluding financing receivables. Examples include, but are not limited to, trade accounts receivables, notes receivables, loans receivables. Includes disclosure for allowance for credit losses. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/310-10/tableOfContent>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/214748295/835-30-45-2> + Details Name: us-gaap LoansNotesTradeAndOtherReceivablesDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap ReceivablesAbstract Namespace Prefix: us-gaap Data Type: xbrl:stringItemType Balance Type: na Period Type: duration XML 28 R15.htm IDEA: XBRL DOCUMENT v3.24.3 Reinsurance Recoverable and Prepaid Reinsurance Premiums 9 Months Ended Sep. 30, 2024 Reinsurance Disclosures [Abstract] Â Reinsurance Recoverable and Prepaid Reinsurance Premiums Reinsurance Recoverable and Prepaid Reinsurance PremiumsThe following table presents the effect of reinsurance on premiums written and earned by our insurance business for the following periods:Direct AmountCeded to Other CompaniesAssumed from Other CompaniesNet AmountPercentage of Amount - Assumed to NetThree Months EndedSeptember 30, 2024Premiums written:Life insurance\$19,149Â \$9,621Â \$16Â \$9,544Â 0.2Â %Accident and health insurance34,333Â 22,344Â 84Â 12,073Â 0.7Â %Property and liability insurance519,565Â 259,803Â 107,894Â 367,656Â 29.3Â %Total premiumsÂ written\$573,047Â \$291,768Â \$107,994Â \$389,273Â 27.7Â %Premiums earned:Life insurance\$20,056Â \$10,176Â \$55Â \$9,935Â 0.6Â %Accident and health insurance33,974Â 21,850Â 55Â 12,179Â 0.5Â %Property and liability insurance454,793Â 246,820Â 129,409Â 337,382Â 38.4Â %Total premiumsÂ earned\$508,823Â \$278,846Â \$129,519Â \$359,496Â 36.0Â %Three Months EndedSeptember 30, 2023Premiums written:Life insurance\$22,161Â \$11,207Â \$70Â \$11,024Â 0.6Â %Accident and health insurance36,070Â 24,961Â (5,773)5,336Â (108.2)Â %Property and liability insurance463,891Â 227,785Â 81,455Â 317,561Â 25.7Â %Total premiumsÂ written\$522,122Â \$263,953Â \$75,752Â \$333,921Â 22.7Â %Premiums earned:Life insurance\$20,585Â \$10,186Â \$63Â \$10,462Â 0.6Â %Accident and health insurance34,688Â 24,071Â (5,765)4,852Â (118.8)Â %Property and liability insurance366,462Â 174,801Â 64,318Â 275,979Â 30.6Â %Total premiumsÂ earned\$421,735Â \$209,058Â \$78,616Â \$291,293Â 27.0Â %Direct AmountCeded to Other CompaniesAssumed from Other CompaniesNet AmountPercentage of Amount - Assumed to NetNine Months EndedSeptember 30, 2024Premiums written:Life insurance\$55,579Â \$27,902Â \$260Â \$27,937Â 0.9Â %Accident and health insurance93,004Â 62,093Â 10,192Â 41,103Â 24.8Â %Property and liability insurance145,323Â 769,268Â 318,226Â 1,004,281Â 31.7Â %Total premiumsÂ written\$1,603,906Â \$859,263Â \$328,678Â \$1,073,321Â 30.6Â %Premiums earned:Life insurance\$60,623Â \$30,751Â \$322Â \$30,194Â 1.1Â %Accident and health insurance100,331Â 66,142Â 10,152Â 44,341Â 22.9Â %Property and liability insurance1,305,534Â 694,946Â 420,150Â 1,030,738Â 40.8Â %Total premiumsÂ earned\$1,466,488Â \$791,839Â \$430,624Â \$1,105,273Â 39.0Â %Nine Months EndedSeptember 30, 2023Premiums written:Life insurance\$59,625Â \$30,389Â \$187Â \$29,423Â 0.6Â %Accident and health insurance93,840Â 63,978Â 6,119Â 35,981Â 17.0Â %Property and liability insurance1,294,903Â 714,195Â 289,527Â 870,235Â 33.3Â %Total premiumsÂ written\$1,448,368Â \$808,562Â \$295,833Â \$935,639Â 31.6Â %Premiums earned:Life insurance\$61,662Â \$30,676Â \$215Â \$31,201Â 0.7Â %Accident and health insurance102,047Â 70,024Â 6,153Â 38,536Â 16.0Â %Property and liability insurance1,013,832Â 550,089Â 292,938Â 756,681Â 38.7Â %Total premiumsÂ earned\$1,177,901Â \$650,789Â \$299,306Â \$826,418Â 36.2Â %The following table presents the components of policy and contract benefits, including the effect of reinsurance on losses and loss adjustment expenses (LAE) incurred:Direct AmountCeded to Other CompaniesAssumed from Other CompaniesNet AmountPercentage of Amount - Assumed to NetThree Months EndedSeptember 30, 2024Losses and LAE IncurredLife insurance\$10,251Â \$6,078Â \$5Â \$4,178Â 0.1Â %Accident and health insurance6,463Â \$5,060Â 550Â 1,953Â 28.2Â %Property and liability insurance218,525Â 134,038Â 85,314Â 169,801Â 50.2Â %Total losses and LAE incurred\$235,239Â \$145,176Â \$85,869Â \$175,932Â 48.8Â %Member benefit claims (1)27,510Â Total policy and contract benefits\$203,442Â Three Months EndedSeptember 30, 2023Losses and LAE IncurredLife insurance\$11,386Â \$6,014Â \$26Â \$5,398Â 0.5Â %Accident and health insurance8,259Â 6,796Â (253)1,210Â (20.9)Â %Property and liability insurance186,371Â 124,492Â 56,636Â 118,515Â 47.8Â %Total losses and LAE incurred\$206,016Â \$137,302Â \$56,409Â \$125,123Â 45.1Â %Member benefit claims (1)28,843Â Total policy and contract benefits\$153,966Â Nine Months EndedSeptember 30, 2024Losses and LAE IncurredLife insurance\$32,746Â \$18,308Â \$(16)\$14,422Â (0.1)Â %Accident and health insurance17,355Â 12,027Â 11,035Â 16,363Â 67.4Â %Property and liability insurance648,751Â 376,720Â 253,755Â 525,786Â 48.3Â %Total losses and LAE incurred\$698,852Â \$407,055Â \$264,774Â \$556,571Â 47.6Â %Member benefit claims (1)88,510Â Total policy and contract benefits\$645,081Â Nine Months EndedSeptember 30, 2023Losses and LAE IncurredLife insurance\$35,969Â \$19,436Â \$82Â \$16,615Â 0.5Â %Accident and health insurance21,001Â 16,391Â 5,560Â 10,170Â 54.7Â %Property and liability insurance464,299Â 314,394Â 177,787Â 327,692Â 54.3Â %Total losses and LAE incurred\$521,269Â \$350,221Â \$183,429Â \$354,477Â 51.7Â %Member benefit claims (1)88,898Â Total policy and contract benefits\$443,375Â (1) Member benefit claims are not covered by reinsurance.The following table presents the components of the reinsurance recoverable:As ofSeptember 30,2024December 31, 2023Ceded claim reserves:Life insurance\$4,131Â \$4,733Â Accident and health insurance24,136Â 22,660Â Property and liability insurance553,658Â 420,894Â Total ceded claim reserves recoverable\$81,925Â 448,287Â Other reinsurance settlements recoverable350,731Â 505,599Â Total reinsurance recoverables\$932,656Â \$953,886Â The following table presents the components of prepaid reinsurance premiums:As ofSeptember 30,2024December 31, 2023Prepaid reinsurance premiums:Life insurance (1)\$72,749Â \$74,815Â Accident and health insurance (1)72,392Â 76,440Â Property and liability insurance833,008Â 749,269Â Total prepaid reinsurance premiums\$978,149Â \$900,524Â (1)Â Â Â Â Including policyholder account balances ceded. The following table presents the aggregate amount included in reinsurance receivables that is comprised of the three largest receivable balances from non-affiliated reinsurers:As ofSeptember 30,2024Total of the three largest receivable balances from non-affiliated reinsurers\$175,205Â As of SeptemberÂ 30, 2024, the non-affiliated reinsurers from whom our insurance business has the largest receivable balances were: Allianz Global Risks US Insurance Company (AM Best Rating: A+), (Allianz), Allianz Reinsurance America, Inc. (AM Best Rating: A+) (Allianz), and MAPFRE Re, S.A. (AM Best Rating: A). These balances do not require collateral based on the authorized status of the parties. The Company monitors authorization status, financial statements and AM Best ratings of its reinsurers periodically. As of SeptemberÂ 30, 2024, the Company does not believe there is a risk of loss due to the concentration of credit risk in the reinsurance program given the related collateralization or reinsurer AM Best rating. X - ReferencesNo definition available. + Details Name: us-gaap ReinsuranceDisclosuresAbstract Namespace Prefix: us-gaap Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure pertaining to the existence, magnitude and information about insurance that has been ceded to or assumed from another insurance company, including the methodologies and assumptions used in determining recorded amounts. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479838/944-20-50-3>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479838/944-20-50-4>Reference 3: <http://www.xbrl.org/2003/role/exampleRef-Topic 944 -SubTopic 605 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477548/944-605-55-12>Reference 4: <http://www.xbrl.org/2003/role/exampleRef-Topic 944 -SubTopic 605 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477548/944-605-55-15> + Details Name: us-gaap ReinsuranceTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 29 R16.htm IDEA: XBRL DOCUMENT v3.24.3 Goodwill and Intangible Assets, net 9 Months Ended Sep. 30, 2024 Goodwill and Intangible Assets Disclosure [Abstract] Â Goodwill and Intangible Assets, net Goodwill and Intangible Assets, netThe following table presents identifiable finite and indefinite-lived intangible assets, accumulated amortization, and goodwill by operating segment and/or reporting unit, as appropriate:As ofSeptember 30, 2024As of December 31, 2023Finite-Lived Intangible Assets:InsuranceOtherTotalInsuranceOtherTotalCustomer relationships\$163,863Â \$â€”(A) \$163,863Â \$162,844Â \$â€”(A) \$162,844Â Accumulated amortization(84,543)â€”(A) (84,543)(74,776)â€”(A) (74,776)Trade names16,304Â 800Â 17,104Â 16,227Â 800Â 17,027Â Accumulated amortization(9,527)(740)(10,267)(8,452)(680)(9,132)Software licensing17,793Â 640Â 18,433Â 17,372Â 640Â 18,012Â Accumulated amortization(10,590)(640)(11,230)(9,891)(640)(10,531)Insurance policies and contracts acquired36,500Â â€”(A) 36,500Â 36,500Â â€”(A) 36,500Â Accumulated amortization(36,500)â€”(A) (36,500)36,500Â â€”(A) (36,500)Other1,112Â â€”(A) 1,112Â 1,088Â â€”(A) 1,088Â Accumulated amortization(751)â€”(A) (751)(536)â€”(A) (536)Total finite-lived intangible assets\$93,661Â 60Â 93,721Â 103,876Â 120Â 103,996Â Indefinite-Lived Intangible Assets: (1)Insurance licensing agreements13,761Â â€”(A) 13,761Â 13,761Â â€”(A) 13,761Â Otherâ€”(A) 1,000Â 1,000Â â€”(A) 1,000Â Total indefinite-lived intangible assets13,761Â 1,000Â 14,761Â 13,761Â 1,000Â 14,761Â Total intangible assets, net\$107,422Â \$1,060Â \$108,482Â \$117,637Â \$1,120Â \$118,757Â Goodwill 206,857Â 1,708Â 208,565Â 204,447Â 1,708Â 206,155Â Total goodwill and intangible assets, net\$314,279Â \$2,768Â \$317,047Â \$322,084Â \$2,828Â \$324,912Â (1)Â Â Â Â Impairment tests are performed at least annually on indefinite-lived intangible assets.GoodwillThe following table presents the activity in goodwill, by operating segment and/or reporting unit, as appropriate, and includes the adjustments made to the balance of goodwill to reflect the effect of the final valuation adjustments made for acquisitions, as well as the reduction to any goodwill attributable to impairment related charges:InsuranceOtherTotalBalance at DecemberÂ 31, 2023\$204,447Â \$1,708Â \$206,155Â Foreign currency translation and other2,410Â â€”(A) 2,410Â Balance at September 30, 2024\$206,857Â \$1,708Â \$208,565Â The Company conducts annual impairment tests of its goodwill as of October 1. For the three and nine months ended September 30, 2024 and 2023, no impairments were recorded on the Companyâ€™s goodwill. There was no accumulated impairment recorded in the goodwill balance as of SeptemberÂ 30, 2024.Intangible Assets, netThe following table presents the activity, by operating segment and/or reporting unit, as appropriate, in finite and indefinite-lived other intangible assets and includes the adjustments made to the balance to reflect the effect of any final valuation adjustments made for acquisitions, as well as any reduction attributable to impairment-related charges:InsuranceOtherTotalBalance at DecemberÂ 31, 2023\$117,637Â \$1,120Â \$118,757Â Amortization expense(11,557)(60)(11,617)Foreign currency translation and other1,342Â â€”(A) 1,342Â Balance at September 30, 2024\$107,422Â \$1,060Â \$108,482Â The following table presents the amortization expense on finite-lived intangible assets for the following periods:Three Months EndedSeptember 30, Nine Months EndedSeptember 30, 2024202320242023Amortization expense on intangible assets\$3,879Â \$4,879Â \$11,617Â \$12,728Â For the three and nine months ended September 30, 2024 and 2023, no impairments were recorded on the Companyâ€™s intangible assets. The Companyâ€™s accumulated impairment on intangible assets was \$728 as of SeptemberÂ 30, 2024.The following table presents the amortization expense on finite-lived intangible assets for the next five years and thereafter by operating segment and/or reporting unit, as appropriate:As ofSeptember 30, 2024Insurance (1)OtherTotalRemainder of 2024\$3,837Â \$20Â \$3,857Â 202513,240Â 40Â 13,280Â 202610,894Â â€”(A) 10,894Â 20279,543Â â€”(A) 9,543Â 20288,341Â â€”(A) 8,341Â 2029 and thereafter46,101Â â€”(A) 46,101Â Total\$91,956Â \$60Â \$92,016Â (1)Â Â Â Â Does not include foreign currency translation adjustment of \$1,705 as of SeptemberÂ 30, 2024. X - ReferencesNo definition available. + Details Name: us-gaap GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for goodwill and intangible assets. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContent>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent> + Details Name: us-gaap GoodwillAndIntangibleAssetsDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 30 R17.htm IDEA: XBRL DOCUMENT v3.24.3 Derivative Financial Instruments and Hedging 9 Months Ended Sep. 30, 2024 Derivative Instruments and Hedging Activities Disclosure [Abstract] Â Derivative Financial Instruments and Hedging Derivative Financial Instruments and HedgingThe Company selectively utilizes derivative financial instruments as part of its overall investment and hedging activities. Derivative contracts are subject to additional risk that can result in a loss of all or part of an investment. The Companyâ€™s derivative activities are primarily entered into in order to manage underlying credit risk, market risk, interest rate risk and currency exchange rate risk. In addition, the Company is also subject to counterparty risk should its counterparties fail to meet the contract terms. Derivative assets are reported in other investments. Derivative liabilities are reported within other liabilities and accrued expenses. Derivatives for our mortgage business are primarily comprised of interest rate lock commitments (IRLCs), forward delivery contracts, and TBA mortgage-backed securities.Interest Rate Lock CommitmentsThe fair value of these instruments is based upon valuation pricing

which, which represent the amount the Company would expect to receive or pay at the balance sheet date to exit the position. Our mortgage origination subsidiary issues IRLCs to their customers, which are carried at estimated fair value on the Company's condensed consolidated balance sheets. The estimated fair values of these commitments are generally calculated by reference to the value of the underlying loan associated with the IRLC net of costs to produce and an expected pull through assumption. The fair values of these commitments generally fall under Level 3 in the fair value hierarchy. Forward Delivery Contracts and TBA Mortgage-Backed Securities Our mortgage origination subsidiary manages their exposure by entering into forward delivery commitments with loan investors. For loans not locked with investors under a forward delivery commitment, the Company enters into hedge instruments, primarily TBAs, to protect against movements in interest rates. The fair values of TBA mortgage-backed securities and forward delivery contracts generally fall under Level 2 in the fair value hierarchy. The remaining derivatives are generally comprised of a combination of swaps, currency forwards and options, which are generally classified as Level 2 in the fair value hierarchy. In addition, the Fortegra Additional Warrant (Warburg) is a derivative liability and classified as Level 3 in the fair value hierarchy. See Note (16) Stockholders' Equity for additional information regarding the Fortegra Additional Warrant. The following table presents the gross notional and fair value amounts of derivatives (on a gross basis) categorized by underlying risk: As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives
Interest rate lock commitments	Interest rate lock commitments

As of September 30, 2024

As of September 30, 2024	As of September 30, 2023
Notional values	Notional values
Asset derivatives	Asset derivatives
Liability derivatives	Liability derivatives

hierarchy. See Note (16) Stockholders' Equity for additional information regarding the Fortegra Additional Warrants. Corporate Bonds Corporate bonds are generally classified under Level 2 in the fair value hierarchy and fair value is based on quoted market prices. We perform internal price verification procedures to ensure that the prices provided are reasonable. Securities Sold, Not Yet Purchased Securities sold, not yet purchased are generally classified under Level 1 or Level 2 in the fair value hierarchy, based on the leveling of the securities sold short, and fair value is provided by a third-party investment manager, based on quoted market prices. We perform internal price verification procedures monthly to ensure that the prices provided are reasonable. Mortgage Servicing Rights Mortgage servicing rights are classified under Level 3 in the fair value hierarchy and fair value is provided by a third-party valuation service. Various observable and unobservable inputs are used to determine fair value, including discount rate, cost to service and weighted average prepayment speed. The following tables present the Company's fair value hierarchies for financial assets and liabilities, measured on a recurring basis: As of September 30, 2024 Quoted prices in active markets Level 1A Other significant observable inputs Level 2A Significant unobservable inputs Level 3 Fair value Assets: Available for sale securities, at fair value: U.S. Treasury securities and obligations of U.S. government authorities and agencies \$435,088A \$435,088A Obligations of state and political subdivisions \$41,537A \$41,537A Obligations of foreign governments \$1,289A \$1,289A Certificates of deposit 1,145A \$1,145A Asset backed securities \$23,820A \$23,820A Corporate securities \$507,188A \$507,188A Total available for sale securities, at fair value 1,145A 1,008,922A \$1,010,067A Loans, at fair value: Corporate loans \$8,976A \$8,976A Mortgage loans held for sale \$72,840A \$72,840A Total loans, at fair value \$72,840A \$8,976A 81,816A Equity securities: Exchange traded funds 5,336A \$5,336A Other equity securities 81,382A \$8,612A 89,994A Total equity securities 86,718A \$8,612A 95,330A Other investments, at fair value: Corporate bonds \$9,560A \$9,560A Derivative assets \$211A 3,506A 3,717A Other \$19,823A \$19,823A Total other investments, at fair value \$29,594A 3,506A 33,100A Mortgage servicing rights (1) \$1A \$1A 39,634A 39,634A Total \$87,863A \$1,111,356A \$60,728A \$1,259,947A Liabilities: (2) Derivative liabilities \$559A \$32A \$591A Fortegra Additional Warrants (Warburg) \$1A \$1A 9,540A 9,540A Contingent consideration payable \$1A \$2,740A 2,740A Total \$559A \$12,312A \$12,871A (1)A \$1A \$32A in other assets. See Note (14) Other Assets and Other Liabilities and Accrued Expenses. (2)A \$1A \$1A Included in other liabilities and accrued expenses. See Note (14) Other Assets and Other Liabilities and Accrued Expenses. As of December 31, 2023 Quoted prices in inactive markets Level 1A Other significant observable inputs Level 2A Significant unobservable inputs Level 3 Fair value Assets: Available for sale securities, at fair value: U.S. Treasury securities and obligations of U.S. government authorities and agencies \$470,085A \$470,085A Obligations of state and political subdivisions \$45,459A \$45,459A Obligations of foreign governments \$4,557A \$4,557A Certificates of deposit 1,724A \$1,724A Asset backed securities \$26,171A 15A 26,186A Corporate securities \$254,598A \$254,598A Total available for sale securities, at fair value 1,724A 800,870A 15A 802,609A Loans, at fair value: Corporate loans \$2,051A 9,167A 11,218A Mortgage loans held for sale \$58,338A \$58,338A Total loans, at fair value \$60,389A 9,167A 69,556A Equity securities: Invesco 1,61A \$1A 4,161A Exchange traded funds 1,349A \$1A 1,349A Other equity securities 55,072A \$7,726A 62,798A Total equity securities 60,582A \$1A 7,726A 68,308A Other investments, at fair value: Corporate bonds \$62,081A \$62,081A Derivative assets \$162A 3,821A 3,983A Other \$18,979A \$18,979A Total other investments, at fair value \$81,222A 3,821A 85,043A Mortgage servicing rights (1) \$1A \$1A 40,836A 40,836A Total \$62,306A \$942,481A \$61,565A \$1,066,352A Liabilities: (2) Derivative liabilities \$937A \$47A 981A Fortegra Additional Warrants (Warburg) \$1A \$1A 3,522A 3,522A Contingent consideration payable \$2,740A 2,604A 2,604A Total \$937A \$6,170A \$7,107A (1)A \$1A \$47A in other assets. See Note (14) Other Assets and Other Liabilities and Accrued Expenses. (2)A \$1A \$1A Included in other liabilities and accrued expenses. See Note (14) Other Assets and Other Liabilities and Accrued Expenses. Transfers between Level 2 and 3 were a result of subjecting third-party pricing on assets to various liquidity, depth, bid-ask spread and benchmarking criteria as well as assessing the availability of observable inputs affecting their fair valuation. The following table presents additional information about assets that are measured at fair value on a recurring basis for which the Company has utilized Level 3 inputs to determine fair value for the following periods: A \$1A For the Nine Months Ended September 30, 2024 2023 Balance at January 1, \$61,565A \$63,590A Net realized and unrealized gains or losses included in: Earnings 1,333A (3,610) OCI 175A 2,563A Origination of IRLCs 31,100A 33,185A Purchases \$1A 31A Sales and repayments \$1A (6) Distributions (1,910) \$1A Conversions to mortgage loans held for sale (31,435) (33,835) Transfer out of Level 3 \$1A (41) Conversions to real estate owned \$1A 81A Balance at September 30, \$60,728A \$61,958A Changes in unrealized gains (losses) included in earnings related to assets still held at period end \$1,333A \$8,610 Changes in unrealized gains (losses) included in OCI related to assets still held at period end \$75A 2,563A The following table presents the range and weighted average (WA) used to develop significant unobservable inputs for the fair value measurements of Level 3 assets and liabilities: As of September 30, 2024 December 31, 2023 Valuation technique Unobservable input(s) September 30, 2024 December 31, 2023 Assets Fair value Range WA (1) Range WA (1) IRLCs \$3,483A \$3,818A Internal model Pull through rate 45% to 95% 60% 45% to 95% 59% Mortgage servicing rights 39,634A 40,836A External model Discount rate 10% to 15% 11% 10% to 13% 11% Cost to service 65% to 3,000 \$126,650 to \$3,000 113% Prepayment speed 3% to 82% 9% 3% to 82% 9% Equity securities 8,612A 7,726A Internal model Forecast EBITDA \$1,422,000 to \$1,604,000 N/A \$1,039,000 to \$1,422,000 N/A Corporate loans 8,976A 9,167A External model Bid marks \$71 to \$187 157 to 75 \$73 Total 60,705A \$61,547A Liabilities Fortegra Additional Warrants (Warburg) \$9,540A \$3,522A External model Discount rate 3% to 5% 3.4% 3% to 5% 3.8% Implied Equity Volatility 40% to 65% 45% 40% to 65% 45% Contingent consideration payable 2,740A 2,604A Cash Flow model Forecast Cash EBITDA \$2,500 to \$4,000 N/A \$2,500 to \$4,000 N/A Forecast Underwriting EBITDA \$2,000 N/A \$2,000 N/A Total \$12,280A \$6,126A (1)A \$1A Unobservable inputs were weighted by the relative fair value of the instruments. The following table presents the carrying amounts and estimated fair values of financial assets and liabilities that are not recorded at fair value and their respective levels within the fair value hierarchy: As of September 30, 2024 As of December 31, 2023 Level within fair value hierarchy Fair value Carrying value Level within fair value hierarchy Fair value Carrying value Assets: Debentures \$25,754A \$25,754A \$25,648A \$25,648A Notes receivable, net 21,38,890A 138,890A 2134,131A 131A Total assets \$164,644A \$164,644A \$159,779A \$159,779A Liabilities: Debt \$3395,363A \$396,838A \$406,801A \$411,488A Total liabilities \$395,363A \$396,838A \$406,801A \$411,488A Debentures: Since interest rates on debentures are at current market rates for similar credit risks, the carrying amount approximates fair value. These values are net of allowance for doubtful accounts. See Note (5) Investments. Notes Receivable, net: To the extent that carrying amounts differ from fair value, fair value is determined based on contractual cash flows discounted at market rates for similar credits. Categorized under Level 2 in the fair value hierarchy. See Note (6) Notes and Accounts Receivable, net. Debt: The carrying value, which approximates fair value of floating rate debt, represents the total debt balance at face value excluding the unamortized discount. The fair value of the Junior subordinated notes is determined based on dealer quotes. Categorized under Level 3 in the fair value hierarchy. Additionally, the following financial assets and liabilities on the condensed consolidated balance sheets are not carried at fair value, but whose carrying amounts approximate their fair value: Cash and Cash Equivalents: The carrying amounts of cash and cash equivalents are carried at cost which approximates fair value. Categorized under Level 1 in the fair value hierarchy. Accounts and Premiums Receivable, net, Retrospective Commissions Receivable and Other Receivables: The carrying amounts approximate fair value since no interest rate is charged on these short duration assets. Categorized under Level 2 in the fair value hierarchy. See Note (6) Notes and Accounts Receivable, net. Due from Brokers, Dealers, and Trustees and Due to Brokers, Dealers and Trustees: The carrying amounts are included in other assets and other liabilities and accrued expenses and approximate their fair value due to their short term nature. Categorized under Level 2 in the fair value hierarchy. X - References No definition available. + Details Name: us-gaap FairValueDisclosuresAbstract Namespace Prefix: us-gaap_Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - Definition The entire disclosure for the fair value of financial instruments (as defined), including financial assets and financial liabilities (collectively, as defined), and the measurements of those instruments as well as disclosures related to the fair value of non-financial assets and liabilities. Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information. + References Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 107-Publisher FASB-URI https://asc.fasb.org/1943274/2147482078/820-10-55-107>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 100-Publisher FASB-URI https://asc.fasb.org/1943274/2147482078/820-10-55-100>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)\(3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)(3)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2E-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2E>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(h\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(h\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(h\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(g\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (g)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 940-SubTopic 820-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478119/940-820-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 940-SubTopic 820-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478119/940-820-50-1) + Details Name: us-gaap FairValueDisclosuresTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 33 R20.htm IDEA: XBRL DOCUMENT v3.24.3 Liability for Unpaid Claims and Claim Adjustment Expenses 9 Months Ended Sep. 30, 2024 Insurance [Abstract] A Liability for Unpaid Claims and Claim Adjustment Expenses Liability for Unpaid Claims and Claim Adjustment Expenses Roll forward of Claim Liability The following table presents the activity in the net liability for unpaid losses and allocated loss adjustment expenses of short duration contracts for the following periods: Nine Months Ended September 30, 2024 2023 Policy liabilities and unpaid claims balance as of January 1, \$844,848A \$567,193A A A A Less: liabilities of policy-holder account balances, gross (878)(1,923)A A A A Less: non-insurance warranty benefit claim liabilities (2,103)(140)Gross liabilities for unpaid losses and loss adjustment expenses 841,867A 565,130A A A A Less: reinsurance recoverable on unpaid losses - short duration (448,117)(266,889)A A A A Less: other lines, gross (295)(184)Net balance as of January 1, short duration 393,455A 298,057A Incurred (short duration) related to: A A A Current year 555,034A 353,167A A A A Prior years 646A 910A Total incurred 555,680A 354,077A Paid (short duration) related to: A A A Current year 242,422A 170,949A A A A Prior years 99,174A 62,739A Total paid 331,596A \$233,688A Net balance as of September 30, short duration \$607,539A \$418,446A A A A Plus: reinsurance recoverable on unpaid losses - short duration 581,685A 393,333A A A A Plus: other lines, gross 241A 161A Gross liabilities for unpaid losses and loss adjustment expenses 1,189,465A 811,940A A A A Plus: liabilities of policy-holder account balances, gross 600A 1,157A A A A Plus: non-insurance warranty benefit claim liabilities 2,792A 117A Policy liabilities and unpaid claims balance as of September 30, \$1,192,857A \$813,214A The following schedule reconciles the total amount of losses incurred on short duration contracts per the table above to the amount of total losses incurred as presented in the condensed consolidated statements of operations, excluding the amount for member benefit claims: Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 Total losses incurred 175,932A \$125,123A \$556,571A \$354,477A During the nine months ended September 30, 2024, the Company experienced unfavorable prior year development of \$646, primarily driven by higher-than-expected claims paid development in our commercial lines of business. During the nine months ended September 30, 2023, the Company experienced unfavorable prior year development of \$910, primarily as a result of higher-than-expected claim severity in our commercial lines of business partially offset by favorable development in our personal lines of business as a result of lower-than-expected claim severity. Management considers the prior year development for each of these years to be insignificant when considered in the context of our annual earned premiums, net as well as our net losses and loss adjustment expenses and member benefit claims expenses. We analyze our development on a quarterly basis and given the short duration nature of our products, favorable or adverse development emerges quickly and allows for timely reserve strengthening, if necessary, or modifications to our product pricing or offerings. The unfavorable prior year development of \$646 in the nine months ended September 30, 2024 represented 0.5% of our insurance business income before taxes of \$135,270 and 0.2% of the opening net liability for losses and loss adjustment expenses of \$393,455, as of January 1, 2024. The unfavorable prior year development of \$910 in the nine months ended September 30, 2023 represented 1.1% of our insurance business income before taxes of \$85,584, and 0.3% of the opening net liability for losses and loss adjustment expenses of \$298,057, as of January 1, 2023. Based upon our internal analysis and our review of the statement of actuarial opinions provided by our actuarial consultants, we believe that the amounts recorded for policy liabilities and unpaid claims reasonably represent the amount necessary to pay all claims and related expenses which may arise from incidents that have occurred as of the balance sheet date. X - References No definition available. + Details Name: us-gaap InsuranceAbstract Namespace Prefix: us-gaap_Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - Definition The entire disclosure for liabilities related to future policy benefits and unpaid claims and claim adjustments. + References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-30-3>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/944-40/tableOfContent> + Details Name: us-gaap LiabilityForFuturePolicyBenefitsAndUnpaidClaimsDisclosureTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 34 R21.htm IDEA: XBRL DOCUMENT v3.24.3 Revenue from Contracts with Customers 9 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] A Revenue from Contracts with Customers Revenue from Contracts with Customers The Company's revenues from insurance and contractual and liability insurance operations are primarily accounted for under Financial Services-Insurance (ASC 944) that are not within the scope of Revenue for Contracts with Customers (ASC 606). The Company's remaining revenues that are within the scope of ASC 606 are primarily comprised of revenues from contracts with customers for monthly membership dues for motor clubs, monthly administration fees for services provided for premiums, claims and reinsurance processing revenues, vehicle service contracts, vessel related revenue and revenues for household goods and appliances service contracts (collectively, remaining contracts). The following table presents the disaggregated amounts of revenue from contracts with customers by product type for the following periods: Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 Service and Administrative Fees: Service contract revenue \$70,882A \$74,844A \$227,884A \$211,028A Motor club revenue 10,565A 11,158A 33,202A 35,277A Other 1,341A 919A 3,128A 3,593A Revenue from contracts with

customers\$82,788Â \$86,921Â \$264,214Â \$249,898Â Service and Administrative FeesService and administrative fees are generated from non-insurance programs including warranty service contracts, motor clubs and other services. Service and administrative fees are recognized consistent with the earnings recognition pattern of the underlying policies, debt cancellation contracts and motor club memberships being administered, using pro rata, Rule of 78â€s, modified Rule of 78â€s, or other methods as appropriate for the contract. Management selects the appropriate method based on available information, and periodically reviews the selections as additional information becomes available. Management reviews the financial results under each significant contract on a monthly basis. Any losses that may occur due to a specific contract would be recognized in the period in which the loss is determined to be probable. We do not disclose information about remaining performance obligations pertaining to contracts that have an original expected duration of one year or less. The transaction price allocated to remaining unsatisfied or partially unsatisfied performance obligations with an original expected duration exceeding one year was not material as of SeptemberÂ 30, 2024.The timing of our revenue recognition may differ from the timing of payment by our customers. We record a receivable when revenue is recognized prior to payment and we have an unconditional right to payment. Alternatively, when payment precedes the provision of the related services, we record deferred revenue until the performance obligations are satisfied.The following table presents the activity in the deferred assets and liabilities related to revenue from contracts with customers for the following period:January 1, 2024September 30, 2024Beginning balanceAdditionsAmortizationEnding balanceDeferred acquisition costsService and Administrative Fees:Service contract revenue\$201,903Â \$93,786Â \$81,343Â \$214,346Â Motor club revenue16,636Â 23,025Â 25,961Â 13,700Â Total\$218,539Â \$116,811Â \$107,304Â \$228,046Â Deferred revenueService and Administrative Fees:Service contract revenue\$605,425Â \$251,450Â \$227,884Â \$628,991Â Motor club revenue21,677Â 29,170Â 33,202Â 17,645Â Otherâ€Â \$ 3,120Â 3,120Â â€Â \$ Total\$627,102Â \$283,740Â \$264,206Â \$646,636Â For the periods presented, no write-offs for unrecoverable deferred acquisition costs and deferred revenue were recognized. X - ReferencesNo definition available. + Details Name: us-gaap RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts. + ReferencesReference 1:

SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/214747968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/214747968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-6Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480237/815-40-50-6Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-599-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(e)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-599-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/505/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 16 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-16Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18 + Details Name: us-gaap StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 38 R25.htm IDEA: XBRL DOCUMENT v.3.24.3 Accumulated Other Comprehensive Income (Loss) (AOCI) 9 Months Ended Sep. 30, 2024 Equity [Abstract] A Accumulated Other Comprehensive Income (Loss) (AOCI) Accumulated Other Comprehensive Income (Loss) (AOCI)The following table presents the activity of AFS securities in AOCI, net of tax, for the following periods:Unrealized gains (losses) on available for sale securitiesForeign currency translation adjustmentTotal AOCIAmount attributable to non-controlling interestsTotal AOCI to Tiptree Inc.Balance at December 31, 2022\$(43,043)\$(7,311)\$(50,354)\$10,925Â \$(39,429)Other comprehensive income (losses) before reclassifications(5,126)1,398Â (3,728)345Â (3,383)Amounts reclassified from AOCl2,235Â Â 2,235Â Â 2,235 OCl(2,891)1,398Â (1,493)345Â (1,148)Balance at September 30, 2023\$(45,934)\$(5,913)\$(51,847)\$11,270Â \$(40,577)Balance at December 31, 2023\$(32,145)\$(98)\$(32,243)\$6,170Â \$(26,073)Other comprehensive income (losses) before reclassifications9,308Â 5,241Â 14,549Â (3,764)10,785Â Amounts reclassified from AOCl117Â Â 117Â Â 117Â AOCI9,425Â 5,241Â 14,666Â (3,764)10,902Â Balance at September 30, 2024\$(22,720)\$(5,143)Â \$(17,577)\$(2,406)Â \$(15,171)The following table presents the reclassification adjustments out of AOCI included in net income and the impacted line items on the condensed consolidated statement of operations for the following periods:Three Months Ended September 30, Nine Months Ended September 30, Affected line item in condensed consolidated statements of operationsComponents of AOCl2024202320242023Unrealized gains (losses) on available for sale securities\$(57)\$2Â \$(150)\$(2,954)Net realized and unrealized gains (losses)Related tax (expense) benefit9Â Â 33Â 719Â Provision for income taxNet of tax\$(48)\$2Â \$(117)\$(2,235) X - DefinitionThe entire disclosure for comprehensive income, which includes, but is not limited to, 1) the amount of income tax expense or benefit allocated to each component of other comprehensive income, including reclassification adjustments, 2) the reclassification adjustments for each classification of other comprehensive income and 3) the ending accumulated balances for each component of comprehensive income. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph 2 -Subparagraph (SX 210.5-03(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-599-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.9-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-599-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/220/tableOfContent + Details Name: us-gaap ComprehensiveIncomeNoteTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap EquityAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 39 R26.htm IDEA: XBRL DOCUMENT v.3.24.3 Stock Based Compensation 9 Months Ended Sep. 30, 2024 Share-Based Payment Arrangement [Abstract] A Stock Based Compensation Stock Based CompensationTiptree Equity PlansThe table below summarizes changes to the issuances under the Companyâ€™s 2017 Omnibus Incentive Equity Plan for the periods indicated, excluding awards granted under the Companyâ€™s subsidiary incentive plans that are exchangeable for Tiptree common stock:2017 Equity PlanNumber of shares Available for issuance as of DecemberÂ 31, 20232,260,550Â RSU, stock and option awards granted(91,669)Forfeited1,437Â PRSU awards granted(1,420,833)Available for issuance as of SeptemberÂ 30, 2024760,485Â Restricted Stock Units (RSUs) and Stock AwardsThe Company values RSUs at their grant-date fair value as measured by Tiptreeâ€™s common stock price. Generally, the Tiptree RSUs vest and become non-forfeitable either (i) after the third anniversary, or (ii) with respect to one-third of Tiptree shares granted on each of the first, second and third year anniversaries of the grant date. RSU awards are expensed using the straight-line method over the requisite service period. The RSUs include a retirement provision and are amortized over the lesser of the service condition or expected retirement date. Stock awards issued as director compensation are deemed to be granted and immediately vested upon issuance. The following table presents changes to the issuances of RSUs under the 2017 Omnibus Incentive Equity Plan for the periods indicated:Number of shares issuableWeighted average grant date fair valueUnvested units as of December 31, 2023253,231Â 14.25Â Granted91,669Â 16.26Â Vested(44,779)14.42Â Forfeited(12,437)16.66Â Unvested units as of SeptemberÂ 30, 2024 1,287,684Â 15.22Â (1) Includes 139,888, 76,930 and 70,866 shares that vest in 2025, 2026 and 2027, respectively.The following tables present the detail of the granted and vested RSUs for the periods indicated:Nine Months Ended September 30, Nine Months Ended September 30, Granted20242023Vested20242023Directors13,309Â 23,134Â Directors13,309Â 23,134Â Employees 78,360Â 81,874Â Employees31,470Â 329,650Â Total Granted91,669Â 105,008Â Total Vested44,779Â 352,784Â Taxes(11,395)Â (43,322)Net Vested33,384Â 309,462Â Tiptree Senior Management Incentive PlanOn August 4, 2021, a total of 3,500,000 Performance Restricted Stock Units (PRSUs) were awarded to members of the Companyâ€™s senior management. An additional 350,000 PRSUs were awarded on October 14, 2022. The PRSUs have a 10-year term and are subject to the recipientâ€™s continuous service and a market requirement. A portion of the PRSUs will generally vest upon the achievement of each of five Tiptree share price target milestones ranging from \$15 to \$60, adjusted for dividends paid, within five pre-established determination periods (subject to a catch-up vesting mechanism) occurring on the second, fourth, sixth, eighth and tenth anniversaries of the grant date. In November 2021, the first tranche of the PRSUs vested, resulting in a net issuance of 215,583 shares of Tiptree common stock. On January 1, 2024, Tiptree granted 1,420,833 PRSUs to members of the Companyâ€™s senior management. The PRSUs will generally vest upon achievement of a \$70 Tiptree share price target (adjusted for dividends paid) prior to the tenth anniversary of the date of grant, subject to the Granteeâ€™s continued employment with Tiptree.As of SeptemberÂ 30, 2024, 5,037,500 PRSUs were unvested. The below table illustrates the aggregate number of PRSUs that will vest upon the achievement of each Tiptree share price target. Such price targets are adjusted down for cumulative dividends paid by the Company since grant (e.g., the next share price target is \$19.38 as adjusted for cumulative dividends paid to date).Original Tiptree Share Price TargetNumber of PRSUs that Vest\$20516,667\$30775,000\$451,033,333\$601,291,667\$701,420,833Upon vesting, the Company will issue shares, or if shares are not available under the 2017 Equity Plan, then the Company may in its sole discretion instead deliver cash equal to the fair market value of the underlying shares. The fair value of the PRSUs was estimated using a Black-Scholes-Merton option pricing formula embedded within a Monte Carlo model used to simulate the future stock prices of the Company, which assumes that the market requirement is achieved. The historical volatility was computed based on historical daily returns of the Companyâ€™s stock price simulated over the performance period using a lookback period of 10 years. The valuation was done under a risk-neutral framework using the 10-year zero-coupon risk-free interest rate derived from the Treasury Constant Maturities yield curve on the reporting date. The quarterly dividend rates in effect as of the reporting date are used to calculate a spot dividend yield for use in the model.The following table presents the assumptions used to measure the fair value of the PRSUs as of the respective grant date, or June 7, 2022, when the original tranches were converted to equity awards.Valuation Input June 2022October 2022January 2024Historical volatility38.75%39.23%39.10%Risk-free rate3.04%3.95%3.80%Dividend yield1.45%1.44%1.05%Cost of equity11.72%14.19%13.65%Expected term (years)6.05.95.5Stock Option AwardsBetween 2016 and 2020, option awards were granted to the Executive Committee with an exercise price equal to the fair market value of our common stock on the date of grant. The option awards have a 10-year term and are subject to the recipientâ€™s continuous service, a market requirement, and vest one third on each of the three, four, and five-year anniversaries of the grant date. As of SeptemberÂ 30, 2024, the market requirement for all outstanding options has been achieved. There were no stock option awards granted from 2021 to SeptemberÂ 30, 2024.The following table presents the Companyâ€™s stock option activity for the current period: Options outstandingWeighted average exercise price (in dollars per stock option)Weighted average grant date value (in dollars per stock option)Options exercisableBalance, December 31, 20231,583,873Â \$6.51Â \$2.25Â 1,225,083Â Balance, SeptemberÂ 30, 20241,583,873Â \$6.51Â \$2.25Â 1,442,114Â Weighted average remaining contractual term at SeptemberÂ 30, 2024 (in years)3.5Subsidiary Equity PlansCertain of the Companyâ€™s subsidiaries have established incentive plans under which they are authorized to issue equity of those subsidiaries to certain of their employees. Such awards are accounted for as equity unless otherwise noted. These awards are subject to performance-vesting criteria based on the performance of the subsidiary (performance vesting awards) and time-vesting subject to continued employment (time vesting awards). The Company has the option, but not the obligation to settle the exchange right in cash.Fortegra Equity Incentive PlanFortegra adopted the 2022 Equity Incentive Plan (â€œFortegra Planâ€) on June 21, 2022, and further amended on January 18, 2024, which permits the grant of RSUs, stock based awards and options up to 11.0% of Fortegra Common Stock (assuming conversion of the Fortegra Preferred Stock), of which the substantial majority is expected to be delivered in options. The general purpose of the Fortegra Plan is to attract, motivate and retain selected employees of Fortegra, to provide them with incentives and rewards for performance and to better align their interests with those of Fortegraâ€™s stockholders. Unless otherwise extended, the Fortegra Plan terminates automatically on June 21, 2032. The awards under the Fortegra Plan are not exchangeable for Tiptree common stock. As of SeptemberÂ 30, 2024, vested and unexercised options represented 0.4%, unvested time vesting RSUs represented 0.2% and unvested time and performance vesting options represented 3.9% of Fortegra Common Stock (in each case, assuming conversion of the Fortegra Preferred Stock). The RSUs include a retirement provision and are amortized over the lesser of the service condition or expected retirement date. The time vested options vest in equal parts over five years. The performance vested options vest based on specific internal rate of return targets determined at the time of a change of control of Fortegra or sale by Warburg of more than 50% of its Fortegra securities (on an as converted basis) acquired in 2022. A majority of these time and performance options must be exercised in the calendar year they vest and shall be deemed automatically exercised if not otherwise done so by December 31 of the calendar year in which they vest. The fair value option grants were estimated on the date of grant using a Black-Scholes Merton option pricing formula embedded within a Monte Carlo model used to simulate the future value of Fortegra Common Stock, which assumes the market requirement is achieved. Key assumptions used in the model were a historical volatility of 45.0%, a risk free rate of 3.7%, no dividend yield and an expected term of 4.2 years. In 2023, Fortegra granted performance based restricted stock units (Fortegra PRSUs) that vest based on the achievement of specified gross written premium volume targets and underwriting ratios for selected specialty insurance lines written in 2024. Upon vesting, the Fortegra PRSUs entitle recipients to participate in an aggregate pool of between \$5,000 and \$20,000 payable in shares of Fortegra. The Fortegra PRSUs are accounted for as liability awards and were unvested as of SeptemberÂ 30, 2024.The following table presents changes to the issuances of subsidiary awards under the subsidiary incentive plans for the periods indicated: Grant date fair value of equity shares issuableUnvested balance as of DecemberÂ 31, 2023\$20,609Â Granted1,670Â Vested(2,879)Forfeiture(830)Performance assumption adjustment184Â Unvested balance as of SeptemberÂ 30, 2024\$18,754Â Stock Based Compensation ExpenseThe following table presents total stock based compensation expense and the related income tax benefit recognized on the condensed consolidated statements of operations: Three Months Ended September 30, Nine Months Ended September 30, 2024202320242023Employee compensation and benefits\$5,898Â \$1,861Â \$13,012Â \$5,955Â Director compensation70Â 113Â 208Â 322Â Income tax benefit(1,253)Â (414)Â (1,318)Net stock based compensation expense\$4,715Â \$1,560Â \$10,444Â \$4,959Â Additional information on total non-vested stock based compensation is as follows:As of September 30, 2024Subsidiary Stock optionsRestricted stock awards and RSUsPerformance Restricted Stock UnitsUnrecognized compensation cost related to non-vested awards(1)\$15,225Â \$1,702Â \$16,153Â Weighted - average recognition period (in years)1.90.61.4(1)Â A Â A Includes unrecognized compensation cost of \$15,225 related to stock options, \$878 related to RSUs, and \$3,499 related to PRSUs at The Fortegra Group. X - DefinitionThe entire disclosure for share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/718/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (l) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 40 R27.htm IDEA: XBRL DOCUMENT v.3.24.3 Income Taxes 9 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] A Income Taxes Income TaxesThe following table presents the Companyâ€™s provision (benefit) for income taxes reflected as a component of income (loss):Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Total income tax expense (benefit)\$16,308Â \$1,273Â \$48,799Â \$29,119Â Effective tax rate (ETR)44.4Â % (1)58.0Â % (1)45.6Â % (1)155.0Â % (1)(1) Higher than the U.S. federal statutory income tax rate of 21% primarily due to the impact of outside basis deferred taxes on Tiptreeâ€™s investment in Fortegra and other discrete items.Tiptree

owns less than 80% of Fortegra and is required to record deferred taxes on the outside basis on its investment in Fortegra. This deferred tax liability represents the tax that would be due, before consideration of loss carryforwards, if Tiptree were to sell all of its Fortegra stock at its carrying value on Tiptree's balance sheet. For the three months ended September 30, 2024, the deferred tax liability relating to Fortegra increased by \$9,913, of which \$4,006 of expense was recorded in OCI, and \$5,907 expense was recorded as a provision for income taxes. For the three months ended September 30, 2023, the deferred tax liability relating to Fortegra increased by \$2,280, of which \$2,116 of benefit was recorded in OCI, and \$4,396 expense was recorded as a provision for income taxes. Excluding the impact of these deferred taxes, the effective tax rates for the three months ended September 30, 2024 and 2023 were 28.2% and 37.3%, respectively. For the nine months ended September 30, 2024, the deferred tax liability relating to Fortegra increased by \$19,844, of which \$3,115 of expense was recorded in OCI, and \$16,729 expense was recorded as a provision for income taxes. For the nine months ended September 30, 2023, this deferred tax liability relating to Fortegra was \$48,627, which was an increase of \$8,656 from the year ended December 31, 2022, of which \$332 benefit was recorded in OCI, \$1,222 benefit was recorded directly in stockholders' equity, and \$10,210 expense was recorded as a provision for income taxes. Excluding the impact of these deferred taxes, the effective tax rates for the nine months ended September 30, 2024 and 2023 were 29.9% and 35.7%, respectively. On April 15, 2024, the Company sold its 16.98A million shares of Invesco for \$625 of proceeds resulting in a capital loss carryforward for tax purposes of approximately \$106,768. The Organization for Economic Cooperation and Development (OECD) has introduced a framework to implement a global minimum corporate tax rate of 15%, commonly referred to as Pillar Two. Many aspects of Pillar Two are effective beginning calendar year 2024 and other aspects will be effective beginning in calendar year 2025. While it is uncertain whether the U.S. will adopt Pillar Two, certain countries in which the Company operates have adopted legislation and other countries are in the process of introducing legislation to implement Pillar Two. While we do not expect Pillar Two to have a material impact on the Company, our analysis is ongoing as the OECD releases additional guidance and countries implement additional legislation. X - ReferencesNo definition available. + Details Name: us-gaap IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12C>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12B>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 270 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477891/740-270-50-1>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SAB Topic 6.I.5.Q1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SAB Topic 6.I.5.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-13>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.4-08\(h\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/740/tableOfContent>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-14>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-21>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17](http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph \(SAB Topic 11.C\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SAB Topic 11.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482603/740-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482603/740-30-50-2) + Details Name: us-gaap IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 41 R28.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and Contingencies 9 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] A Commitments and Contingencies Commitments and Contingencies The following table presents rent expense for the Company's office leases recorded in other expenses on the condensed consolidated statements of operations for the following periods: Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 2024 2023 Rent expense for office leases \$1,918 \$1,925 \$5,875 \$6,003A The Company entered into a sublease of its former corporate office space in December 2022. As a result of the sublease, future lease payments will be offset by \$1,842 annually from July 2023 through August 2029. LitigationThe Company is a defendant in Mullins v. Southern Financial Life Insurance Co., a class action filed in February 2006, in Pike County Circuit Court in the Commonwealth of Kentucky on behalf of Kentucky consumers that purchased certain credit life and disability insurance coverage between 1997-2007. The action alleges violations of the Kentucky Consumer Protection Act (KCPA) and certain insurance statutes, common law fraud and breach of contract and the covenant of good faith and fair dealing. The plaintiffs seek compensatory and punitive damages, attorneys' fees and interest. Two classes were certified in June 2010: Subclass A includes class members who suffered a disability during the coverage period but allegedly received less than full disability benefits; Subclass B includes all class members whose loan termination date extended beyond the termination date of the credit disability coverage period. In a series of orders issued in October 2022 on competing motions for partial summary judgment, the court found in favor of the plaintiffs as to the Subclass A breach of contract claim (the Subclass A Order) and, as to Subclass B, found that the Company was unjustly enriched to the extent the premium it collected exceeded the proportion of the premium for which the Company provided benefits coverage (the Subclass B Order). The court found in favor of the Company as to the plaintiffs' claims for common law fraud and violation of Kentucky's insurance statutes and ordered the plaintiffs' Motion for Sanctions for Spoliation of Evidence held in abeyance. The Company has appealed the Subclass A Order and Subclass B Order and all interlocutory orders made final by entry of the Subclass A Order and Subclass B Order. In December 2022, the court dismissed the plaintiffs' KCPA claims as to both Subclass A Order and Subclass B Order. The court also dismissed the plaintiffs' breach of covenant of good faith and fair dealing claim as to Subclass B Order but declined to dismiss such claim as to Subclass A Order pending resolution of the Company's appeal. The trial, previously scheduled for December 2023, has been remanded while the matter is on appeal. In May 2024, the Commonwealth of Kentucky Court of Appeals disagreed with the court's interpretation of the policies at issue and entered an order (the Court of Appeals Order) affirming in part, reversing in part, and remanding the Subclass A Order and Subclass B Order. In June 2024, the Company filed a Motion for Discretionary Review of the Court of Appeals Order in the Supreme Court of the Commonwealth of Kentucky. The Company considers such litigation customary in the insurance industry. In management's opinion, based on information available at this time, the ultimate resolution of such litigation, which it is vigorously defending, should not be materially adverse to the financial position of the Company. It should be noted that large punitive damage awards, bearing little relation to actual damages sustained by plaintiffs, have been awarded in certain states against other companies in the credit insurance business. At this time, the Company cannot estimate a range of loss that is reasonably possible. The Company and its subsidiaries are parties to other legal proceedings in the ordinary course of business. Although the Company's legal and financial liability with respect to such proceedings cannot be estimated with certainty, the Company does not believe that these proceedings, either individually or in the aggregate, are likely to have a material adverse effect on the Company's financial position. X - ReferencesNo definition available. + Details Name: us-gaap CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContent>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4)Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContent>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4)Reference 6: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent> + Details Name: us-gaap CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 42 R29.htm IDEA: XBRL DOCUMENT v3.24.3 Earnings Per Share 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] A Earnings Per Share Earnings Per ShareThe Company calculates basic net income per share of common stock (common share) based on the weighted average number of common shares outstanding, which includes vested corporate RSUs. Unvested corporate RSUs have a non-forfeitable right to participate in dividends declared and paid on the Company's common stock on an as vested basis and are therefore considered a participating security. The Company calculates basic earnings per share using the two-class method under which the income available to common stockholders is allocated to the unvested corporate RSUs. Diluted net income attributable to common stockholders includes the effect of unvested subsidiaries' RSUs, when dilutive. The assumed exercise of all potentially dilutive instruments is included in the diluted net income per common share calculation, if dilutive. The following table presents a reconciliation of basic and diluted net income per common share for the following periods: Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 2024 2023 Net income (loss) \$20,473A \$8,868A \$58,327A \$23,869A Less: Net income (loss) attributable to non-controlling interests 5,558A 6,715A 24,511A 16,789A Net income allocated to participating securities 92A 14A 270A 57A Net income (loss) attributable to Tiptree Inc. common shares - basic 1,823A 2,139A 33,546A 7,023A Effect of Dilutive Securities: Securities of subsidiaries (956) (502) (2,374) (91) Adjustments to income relating to exchangeable interests and contingent considerations, net of tax 2A A A A Net income (loss) attributable to Tiptree Inc. common shares - diluted 1,869A \$1,637A \$31,179A \$6,932A Weighted average number of shares of common stock outstanding - basic 36,789,571A 36,749,199A 36,781,408A 36,672,120A Weighted average number of incremental shares of common stock issuable from exchangeable interests and contingent considerations 1,028,920A 934,932A 1,003,229A 897,285A Weighted average number of shares of common stock outstanding - diluted 37,818,491A 37,684,131A 37,784,637A 37,569,405A Basic net income (loss) attributable to common shares \$0.32A \$0.06A \$0.91A \$0.19A Diluted net income (loss) attributable to common shares \$0.29A \$0.04A \$0.83A \$0.18A X - ReferencesNo definition available. + Details Name: us-gaap EarningsPerShareAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for earnings per share. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/260/tableOfContent>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-3> + Details Name: us-gaap EarningsPerShareTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 43 R30.htm IDEA: XBRL DOCUMENT v3.24.3 Related Party Transactions 9 Months Ended Sep. 30, 2024 Related Party Transactions [Abstract] A Related Party Transactions Related Party TransactionsTiptree Advisors is a related party of the Company because Tiptree Advisors is deemed to be controlled by Michael Barnes, the Company's Executive Chairman. Tiptree Advisors manages investment portfolio accounts of Fortegra and certain of its subsidiaries under an investment advisory agreement (the IAA). The Company is invested in funds managed by Tiptree Advisors. The Company incurred \$1,594 and \$1,507 of management and incentive fees for the three months ended September 30, 2024 and 2023, respectively. The Company incurred \$4,760 and \$3,876 of management and incentive fees for the nine months ended September 30, 2024 and 2023, respectively. Beginning on January 1, 2024, Tiptree's percentage of profits interest in Tiptree Advisors was 40.8%. As of January 1, 2025, Tiptree's percentage interest will increase to 51.0%. Pursuant to the Transition Services Agreement, Tiptree and Tiptree Advisors have mutually agreed to provide certain services to one another. Payments under the Transition Services Agreement in the nine months ended September 30, 2024 and 2023 were not material. Pursuant to a Partner Emeritus Agreement, Tiptree agreed to provide Mr. Inayatullah, a greater than 5% stockholder of the Company, support services and reimburse Mr. Inayatullah for a portion of benefit expenses in exchange for advice and other consulting services as requested by the Company's Executive Committee. Transactions related to the Partner Emeritus Agreement in the nine months ended September 30, 2024 and 2023 were not material. X - ReferencesNo definition available. + Details Name: us-gaap RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.6-07\(2\)\(g\)\(3\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.6-07\(2\)\(c\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.6-07\(2\)\(e\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1)Reference 10: <http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/850/tableOfContent>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-6>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1) + Details Name: us-gaap RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 44 R31.htm IDEA: XBRL DOCUMENT v3.24.3 Subsequent Events 9 Months Ended Sep. 30, 2024 Subsequent Events [Abstract] A Subsequent Events Subsequent EventsOn October 29, 2024, the Company's board of directors declared a quarterly cash dividend of \$0.06 per share to holders of common stock with a record date of November 18, 2024, and a payment date of November 25, 2024. X - ReferencesNo definition available. + Details Name: us-

gaap_SubsequentEventsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 855 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/855/tableOfContentReference> 2:

xlstringItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap BasisOfAccountingPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for its derivative instruments and hedging activities. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 815 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480434/815-10-50-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(n)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-599-1>Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 1A -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480434/815-10-50-1A>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480434/815-10-50-1>Reference 6: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480434/815-10-50-4>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480434/815-10-50-7> + Details Name: us-gaap DerivativesPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for determining the fair value of financial instruments. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 825 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-1> + Details Name: us-gaap FairValueOffinancialInstrumentsPolicy Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap NewAccountingPronouncementsPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue from contract with customer. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-17>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-19>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-18>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-18>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-20>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-20>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-20>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-20>Reference 9: <http://www.xbrl.org/2003/role/exampleRef> -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (e) -SubTopic 10 -Topic 235 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483246/235-10-50-4>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Topic 606 -Publisher FASB -URI <https://asc.fasb.org/606/tableOfContent> + Details Name: us-gaap RevenueFromContractWithCustomerPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for segment reporting. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-41>Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (bb) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-47>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-29>Reference 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-54>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 36 -Publisher FASB -

CapitalInsuranceMortgageOtherCorporateTotalTotal revenues\$1,159,900A \$43,346A \$(589)\$1,202,657A Total expenses(1,074,316)(44,240)(3,008)(1,121,564)Corporate expenses\$2A \$6A \$2A (28,105)Income (loss) before taxes\$5,584A \$(894)\$3,597\$52,988A Less: provision (benefit) for income taxes29,119A Net income (loss)\$23,869A Less: net income (loss) attributable to non-controlling interests16,789A Net income (loss) attributable to common stockholders\$7,080A The following table presents the reportable segments, Tiptree Capital - Other and Corporate assets for the following periods:As of September 30, 2024As of December 31, 2023Tiptree CapitalTiptree CapitalInsuranceMortgageOtherCorporateTotalInsuranceMortgageOtherCorporateTotalTotal assets\$5,235,340A \$189,952A \$57,739A \$22,702A \$5,505,733A \$4,835,685A \$160,147A \$126,624A \$16,857A \$5,139,313A The following table presents the Company's investments related to insurance operations and other Tiptree investing activities, measured at fair value as of the following periods:As of September 30, 2024Tiptree CapitalInsuranceMortgageOtherTotalAvailable for sale securities, at fair value, net of allowance for credit losses\$978,979A \$31,088A \$1,010,067A Loans, at fair value\$8,976A 72,840A \$81,816A Equity securities\$9,999A \$4,331A 95,330A Other investments\$5,137A 3,717A 396A 59,250A Total investments\$1,134,091A \$76,557A \$35,815A \$1,246,463A As of December 31, 2023Tiptree CapitalInsuranceMortgageOtherTotalAvailable for sale securities, at fair value, net of allowance for credit losses\$772,135A \$34,074A \$802,609A Loans, at fair value\$11,218A 58,338A \$69,556A Equity securities\$27,113A \$41,195A 68,308A Other investments\$106,760A 3,931A 397A 111,088A Total investments\$917,226A \$62,269A \$72,066A \$1,051,561A Schedule of available-for-sale securities The following tables present the Company's investments in AFS securities:As of September 30, 2024Amortized costAllowance for credit losses(1)Grossunrealized gainsGrossunrealized lossesFair valueU.S. Treasury securities and obligations of U.S. government authorities and agencies\$454,024A \$6A \$1,791A \$(20,745)\$435,088A Obligations of state and political subdivisions\$43,886A (1)66A (2,414)41,537A Corporate securities\$507,055A (478)6,714A (6,103)507,188A Asset backed securities\$26,298A (131)2A (2,349)23,820A Certificates of deposit\$1,454A \$6A \$1,454A Obligations of foreign governments\$1,393A \$6A \$1,393A Total\$1,033,819A \$(610)\$8,573A \$(31,715)\$1,010,067A As of December 31, 2023Amortized costAllowance for credit losses(1)Grossunrealized gainsGrossunrealized lossesFair valueU.S. Treasury securities and obligations of U.S. government authorities and agencies\$496,731A \$6A \$155A \$(27,161)\$470,085A Obligations of state and political subdivisions\$48,762A (151A) (3,353)45,459A Corporate securities\$260,961A (732)445A (8,735)254,598A Asset backed securities\$20,275A (103A) (3,082)26,186A Certificates of deposit\$1,724A \$6A \$1,724A Obligations of foreign governments\$4,705A \$6A \$1,489A (557A) Total\$842,158A (\$84)\$3,014A \$(2,479)\$802,609A (1) Represents the amount of impairment that has resulted from credit-related factors, and therefore was recognized in net realized and unrealized gains (losses) as a credit loss on AFS securities. Amount excludes unrealized losses relating to non-credit factors. Schedule of amortized cost and fair value by contractual maturity date The amortized cost and fair values of AFS securities, by contractual maturity date, are shown below. Expected maturities may differ from contractual maturities because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties.As ofSeptember 30, 2024December 31, 2023Amortized costFair valueAmortized costFair valueDue in one year or less\$258,395A \$258,260A \$247,613A \$246,489A Due after one year through five years\$381,211A 377,227A 318,763A 307,423A Due after five years through ten years\$139,225A 126,312A 46,377A 39,221A Due after ten years\$228,690A 224,448A 200,130A 183,290A Asset backed securities\$26,298A 23,820A 29,275A 26,186A Total\$1,033,819A \$1,010,067A \$842,158A \$802,609A Schedule of available-for-sale securities, continuous unrealized loss position The following tables present the gross unrealized losses on AFS securities by length of time that individual AFS securities have been in a continuous unrealized loss position for less than twelve months, and twelve months or greater and do not have an allowance for credit losses:As of September 30, 2024Less than or Equal to One YearMore Than One YearFair valueGrossunrealized losses# of Securities(1)Fair valueGross unrealized losses# of Securities(1)U.S. Treasury securities and obligations of U.S. government authorities and agencies\$24,763A \$376(513A) \$190,130A \$(20,369)584A Obligations of state and political subdivisions\$2,966A (16)130A 34,491A (2,398)105A Corporate securities\$140,907A (1,137)482A 106,354A (4,966)396A Asset backed securities\$6A \$6A \$23,009A (2,349)133A Obligations of foreign governments\$6A \$6A 1,289A (104)6A Total\$167,966A \$(1,529)1,131A \$355,273A \$(30,186)1,224A As of December 31, 2023Less than or Equal to One YearMore Than One YearFair valueGrossunrealized losses# of Securities(1)Fair valueGross unrealized losses# of Securities(1)U.S. Treasury securities and obligations of U.S. government authorities and agencies\$109,011A \$(6,522)459A \$185,950A \$(20,639)480A Obligations of state and political subdivisions\$374A (53)43A 39,319A (3,300)131A Corporate securities\$83,747A (4,881)868A 57,679A (3,854)148A Asset backed securities\$2,187A (259)54A 23,999A (2,823)129A Obligations of foreign governments\$2,904A \$3A 1,653A (148)7A Total\$198,386A \$(1,715)1,427A \$308,600A \$(30,764)895A (1)A \$A \$A Presented in whole numbers. Schedule of Roll forward activity in allowance for credit losses, AFS securities The table below presents a roll-forward of the activity in the allowance for credit losses on AFS securities by type as of September 30, 2024:Obligations of state and political subdivisionsCorporate securitiesAsset backed securitiesObligations of foreign governmentsTotalBalance at December 31, 2023\$(183)\$15(38)(190)(Increase) in allowance for credit losses\$6A (287)(14)\$6A (301)Gains from recoveries of amounts previously written off\$2A 139A 1A 3A 145A Balance at September 30, 2023\$(1)(331)\$14)\$6A (346)Balance at December 31, 2023\$(1)(73)\$10)\$6A (84)(Increase) in allowance for credit losses\$6A (47)(122)\$6A (169)Additions for AFS securities purchased with credit deterioration during the year\$6A (380)\$6A (380)Reduction in credit losses due to AFS securities sold during the year\$6A 2A \$6A 2A \$A \$A Gains from recoveries of amounts previously written off\$6A 20A 1A \$6A 21A Balance at September 30, 2024\$(1)(5)(478)(313)\$6A (610)The table below presents the amount of gains from recoveries (credit losses) on AFS securities recorded by the Company for the following period:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Net gains from recoveries (credit losses) on AFS securities\$316A \$(50)\$526\$(156) Schedule of restricted investments The following table presents the Company's restricted investments included in the Company's AFS securities:As ofSeptember 30, 2024December 31, 2023Fair value of restricted investments in trust pursuant to reinsurance agreements\$14,844A \$49,735A Fair value of restricted investments for special deposits required by state insurance departments\$30,234A 16,694A Total fair value of restricted investmentss\$45,078A \$66,429A Schedule of AFS securities additional information The following table presents additional information on the Company's AFS securities:Three Months EndedSeptember 30, Nine Months EndedSeptember 30, 2024202320242023Purchases of AFS securities\$182,430A \$146,512A \$471,202A \$449,165A Proceeds from maturities, calls and prepayments of AFS securities\$21,911A \$231,101A \$263,990A \$319,100A Gross proceeds from sales of AFS securities\$4,425A \$2,578A \$24,264A \$22,536A The following table presents the gross realized gains and gross realized losses from sales and redemptions of AFS securities: Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Gross realized gains\$220A \$80A \$360A \$80A Gross realized (losses)(277)(78)(510)(3,034)Total net realized gains (losses) from investment sales and redemptions(57)\$2A \$(150)\$2,954 Schedule of investments in loans at fair value The following table presents the Company's investments in loans measured at fair value and the Company's investments in loans measured at fair value pledged as collateral:As of September 30, 2024As of December 31, 2023Fair valueUnpaid principal balance (UPB)Fair value exceeds / (below) UPB pledged as collateralFair valueUnpaid principal balance (UPB)Fair value exceeds / (below) UPB pledged as collateralInsurance:Corporate loans (1)\$8,976A \$12,676A \$(3,700)\$6A \$11,218A \$14,671A \$(3,453)\$6A Mortgage: Mortgage loans held for sale (2)72,840A 71,086A 1,754A 71,906A 58,338A 56,481A 1,857A 57,248A Total loans, at fair values\$81,816A \$83,762A \$(1,946)\$71,906A \$69,556A \$71,152A \$(1,596)\$57,248A (1)A \$A \$A The cost basis of Corporate loans was approximately \$12,676 and \$14,671 at September 30, 2024 and December 31, 2023, respectively. (2)A \$A \$A As of September 30, 2024, there were three mortgage loans held for sale that were 90 days or more past due. As of December 31, 2023, there were three mortgage loans held for sale that were 90 days or more past due. The following table presents the total notes and accounts receivable, net:As ofSeptember 30, 2024December 31, 2023Accounts and premiums receivable, net\$351,060A \$260,383A Retrospective commissions receivable\$284,822A 265,918A Notes receivable, net\$138,890A 134,131A Other receivables\$4,852A 24,176A Total notes and accounts receivable, net\$789,624A \$684,608A The following table presents the total valuation allowance and bad debt expense for the following periods:Valuation allowanceBad Debt ExpenseAs ofThree Months EndedSeptember 30, Nine Months EndedSeptember 30, September 30, 2024December 31, 20232024202320242023Notes receivable, net - premium financing program (1)\$28A \$46A \$33A \$17A \$118A \$101A Accounts and premiums receivable, net\$594A \$66A \$8A \$2A \$33A \$14A (1)A \$A \$A As of September 30, 2024 and December 31, 2023, there were \$18 and \$219 in balances classified as 90 days plus past due, respectively. Schedule of debt and equity securities The following table presents information on the cost and fair value of the Company's equity securities related to Insurance and Tiptree Capital as of the

https://asc.fasb.org/1943274/2147481800/320-10-50-Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479106/326-30-50-4 + Details Name: us-gaap_DebtSecuritiesAvailableForSaleUnrealizedLossPositionFairValueTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of realized and unrealized gain (loss) on investment in security. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2-Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_GainLossOnInvestmentsTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the investment holdings which are represented by other than securities (for example, commodities). The investment holdings, other than securities investments table lists the long positions of non-security investments held by entity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5D -Subparagraph (SX 210.12-13D) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5D + Details Name: us-gaap_InvestmentHoldingsOtherThanSecuritiesTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of investment income, including, but not limited to, interest and dividend income and amortization of discount (premium) derived from debt and equity securities. Excludes realized and unrealized gain (loss) on investments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2-Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2-Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2-Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_InvestmentIncomeTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of maturities of an entity's investments as well as any other information pertinent to the investments. + ReferencesNo definition available. + Details Name: us-gaap_InvestmentsClassifiedByContractualMaturityDateTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the reconciliation of available-for-sale securities from cost basis to fair value. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfAvailableForSaleSecuritiesReconciliationTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-25-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22-Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 30 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_ScheduleOfSegmentReportingInformationBySegmentTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of investment in debt security measured at fair value with change in fair value recognized in net income (trading) and investment in equity security measured at fair value with change in fair value recognized in net income (FV-NI). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6B + Details Name: us-gaap_TradingSecuritiesAndCertainTradingAssetsTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + References

segment and/or reporting unit, as appropriate, in finite and indefinite-lived other intangible assets and includes the adjustments made to the balance to reflect the effect of any final valuation adjustments made for acquisitions, as well as any reduction attributable to impairment-related charges:InsuranceOtherTotalBalance at DecemberÂ 31, 2023\$117,637Â \$1,120Â \$118,757Â Amortization expense(11,557)(60)(11,617)Foreign currency translation and other1,342Â â€”Â 1,342Â Balance at September 30, 2024\$107,422Â \$1,060Â \$108,482Â Schedule of Finite-lived intangible assets amortization expense The following table presents the amortization expense on finite-lived intangible assets for the following periods:Three Months EndedSeptember 30, Nine Months EndedSeptember 30, 2024202320242023Amortization expense on intangible assets\$3,879Â \$4,879Â \$11,617Â \$12,728Â Schedule of finite-lived intangible assets, future amortization expense The following table presents the amortization expense on finite-lived intangible assets for the next five years and thereafter by operating segment and/or reporting unit, as appropriate:As of September 30, 2024Insurance (1)OtherTotalRemainder of 2024\$3,837Â \$20Â \$3,857Â 202513,240Â 40Â 13,280Â 202610,894Â â€”Â 10,894Â 20279,543Â â€”Â 9,543Â 20288,341Â â€”Â 8,341Â 2029 and thereafter46,101Â â€”Â 46,101Â Total\$91,956Â \$60Â \$92,016Â (1)Â A Â A Does not include foreign currency translation adjustment of \$1,705 as of SeptemberÂ 30, 2024. X - DefinitionTabular disclosure of amortization expense of assets, excluding financial assets, that lack physical substance, having a limited useful life. + ReferencesNo definition available. + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleOffFiniteLivedIntangibleAssetsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1AReference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleOffFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 52 R39.htm IDEA: XBRL DOCUMENT v3.24.3 Derivative Financial Instruments and Hedging (Tables) 9 Months Ended Sep. 30, 2024 Derivative Instruments and Hedging Activities Disclosure [Abstract]Â Schedule of gross notional and fair value of derivatives The following table presents the gross notional and fair value amounts of derivatives (on a gross basis) categorized by underlying risk:As of September 30, 2024As of December 31, 2023NotionalvaluesAsset derivativesLiabilityderivativesNotionalvaluesAsset derivativesLiabilityderivativesInterest rate lock commitments\$136,444Â \$3,483Â â€”Â \$129,675Â \$3,818Â â€”Â Â Forward delivery contracts38,274Â 120Â 77Â 19,675Â 9Â 98Â TBA mortgage-backed securities211,250Â 114Â 514Â 139,000Â 104Â 815Â Fortegra Additional Warrants (Warburg) (1)â€”Â â€”Â 9,540Â â€”Â â€”Â 3,522Â Otherâ€”Â â€”Â 24,346Â 52Â 68Â Total\$385,968Â \$3,717Â \$10,131Â \$312,696Â \$3,983Â \$4,503Â (1) See Note (16) Stockholders' Equity for additional information. X - ReferencesNo definition available. + Details Name: us-gaap_DerivativeInstrumentsAndHedgingActivitiesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of pertinent information about a derivative or group of derivatives on a disaggregated basis, such as for individual instruments, or small groups of similar instruments. May include a combination of the type of instrument, risks being hedged, notional amount, hedge designation, related hedged item, inception date, maturity date, or other relevant item. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 815 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-1AReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 1B -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-1BReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-8Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 4B -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4BReference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-5Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 4C -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4C + Details Name: us-gaap_ScheduleOffDerivativeInstrumentsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 53 R40.htm IDEA: XBRL DOCUMENT v3.24.3 Debt, net (Tables) 9 Months Ended Sep. 30, 2024 Debt Disclosure [Abstract]Â Schedule of debt The following table presents the balance of the Companyâ€™s debt obligations, net of discounts and deferred financing costs for our corporate and asset based debt. Asset based debt is generally recourse only to specific assets and related cash flows. As of SeptemberÂ 30, 2024Corporate debtInsuranceMortgageTotalSecured revolving credit agreements (1)\$100,000Â â€”Â \$100,000Â Preferred trust securities (LIBOR + 4.10%)35,000Â â€”Â 35,000Â 8.50% Junior subordinated notes 125,000Â â€”Â 125,000Â Total corporate debt260,000Â 000Â â€”Â 260,000Â Asset based debtAsset based revolving financing (SOFR + 1.75%)67,159Â 67,159Â 67,159Â Residential mortgage warehouse borrowings (1.75% to 3.30% over SOFR) (2)(3)â€”Â 69,679Â 69,679Â Total asset based debt67,159Â 69,679Â 136,838Â Total debt, face value327,159Â 69,679Â 396,838Â Unamortized deferred financing costs (8,235)(80)(8,315)Total debt, net\$138,924Â \$69,599Â \$388,523Â As of DecemberÂ 31, 2023Corporate debtInsuranceMortgageTotalSecured revolving credit agreements (1)\$130,000Â â€”Â \$130,000Â Preferred trust securities (LIBOR + 4.10%)35,000Â â€”Â 35,000Â 8.50% Junior subordinated notes 125,000Â â€”Â 125,000Â Total corporate debt290,000Â â€”Â 290,000Â Asset based debtAsset based revolving financing (SOFR + 2.75%)67,138Â â€”Â 67,138Â Residential mortgage warehouse borrowings (1.75% to 2.75% over SOFR) (2)(3)â€”Â 54,350Â 54,350Â Total asset based debt67,138Â 54,350Â 121,488Â Total debt, face value357,138Â 54,350Â 411,488Â Unamortized deferred financing costs (8,950)(127)(9,077)Total debt, net\$138,188Â \$54,223Â \$402,411Â (1)Â A Â A The secured credit agreements include separate tranches with multiple rate structures that are adjustable based on Fortegraâ€™s senior leverage ratio, which as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023 was SOFR + 1.50%. (2)Â A Â A As of September 30, 2024, included (i) a \$50,000 line of credit at 1.75%, 2.00% and 2.50% over the one month SOFR rate, (ii) a \$25,000 line of credit at 1.75% over the one month SOFR rate, with a floor of 2.75%, (iii) a \$30,000 line of credit at 1.875% over the one month SOFR rate and (iv) a \$10,000 line of credit at 3.30% over the one month SOFR rate. As of December 31, 2023, included (i) a \$50,000 line of credit at 1.75%, 2.00% and 2.50% over the one month SOFR rate, and (ii) a \$65,000 line of credit at 1.75%, 2.25% and 2.75% over the one month SOFR rate, with a floor of 4.00%. (3)Â A Â A The weighted average coupon rate for residential mortgage warehouse borrowings was 6.76% and 7.15% at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively. Schedule of interest expense incurred on debt The following table presents the amount of interest expense the Company incurred on its debt for the following periods:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Interest expense - corporate debt\$5,602Â \$4,732Â \$17,491Â \$14,058Â Interest expense - asset based debt2,012Â 1,984Â 6,428Â 6,167Â Total interest expense on debt\$7,614Â \$6,716Â \$23,919Â \$20,225Â Schedule of maturities of long-term debt The following table presents the contractual principal payments and future maturities of the unpaid principal balance on the Companyâ€™s debt for the following periods: As of September 30, 2024Remainder of 2024\$â€”Â 202569,679Â 202667,159Â 2027100,000Â 2028â€”Â 2029 and thereafter160,000Â Total\$396,838Â X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfDebtTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of maturity and sinking fund requirement for long-term debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_ScheduleOfMaturitiesOffLongTermDebtTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of non-operating income or non-operating expense that may include amounts earned from dividends, interest on securities, gains (losses) on securities sold, equity earnings of unconsolidated affiliates, net gain (loss) on sales of business, interest expense and other miscellaneous income or expense items. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfOtherNonoperatingIncomeExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 54 R41.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value of Financial Instruments (Tables) 9 Months Ended Sep. 30, 2024 Fair Value Disclosures [Abstract]Â Schedule of fair values and carrying values of assets and liabilities and the fair value level(s) associated with them The following tables present the Companyâ€™s fair value hierarchies for financial assets and liabilities, measured on a recurring basis: As of September 30, 2024Quotedprices inactivemarkets Level 1Â Other significant observable inputsÂ Level 2Â Significant unobservable inputsLevel 3Fair valueAssets:Available for sale securities, at fair value:U.S. Treasury securities and obligations of U.S. government authorities and agencies\$â€”Â \$435,088Â â€”Â \$435,088Â Obligations of state and political subdivisions\$â€”Â 41,537Â â€”Â 41,537Â Obligations of foreign governments\$â€”Â 1,289Â â€”Â 1,289Â Certificates of deposit1,454Â â€”Â 1,454Â Asset backed securities\$â€”Â 23,820Â â€”Â 23,820Â Corporate securities\$â€”Â 507,188Â â€”Â 507,188Â Total available for sale securities, at fair value1,454Â 1,008,922Â â€”Â 1,010,067Â Loans, at fair value:Corporate loans\$â€”Â 8,976Â 8,976Â Mortgage loans held for sale\$â€”Â 72,840Â â€”Â 72,840Â Total loans, at fair value\$â€”Â 8,976Â 8,976Â 81,816Â Equity securities:Exchange traded funds5,336Â â€”Â 5,336Â Other equity securities81,382Â â€”Â 81,382Â 89,994Â Total equity securities86,718Â â€”Â 81,382Â 95,330Â Other investments, at fair value:Corporate bonds\$â€”Â 9,560Â â€”Â 9,560Â Derivative assets\$â€”Â 211Â 3,506Â 3,717Â Other\$â€”Â 1,823Â â€”Â 1,823Â Total other investments, at fair value\$â€”Â 29,594Â 3,506Â 33,100Â Mortgage servicing rights (1)â€”Â â€”Â 39,634Â 39,634Â Total\$87,863Â \$1,111,356Â \$6,728Â \$1,259,947Â Liabilities: (2)Derivative liabilities\$â€”Â \$559Â \$324 \$591Â Fortegra Additional Warrants (Warburg)\$â€”Â â€”Â 9,540Â 9,540Â Contingent consideration payable\$â€”Â â€”Â 2,740Â 2,740Â Total\$â€”Â \$559Â \$12,312Â 12,871Â (1)Â A Â A Included in other assets. See Note (14) Other Assets and Other Liabilities and Accrued Expenses. (2)Â A Â A Included in other liabilities and accrued expenses. See Note (14) Other Assets and Other Liabilities and Accrued Expenses.As of December 31, 2023Quotedprices inactivemarkets Level 1Â Other significant observable inputsÂ Level 2Â Significant unobservable inputsLevel 3Fair valueAssets:Available for sale securities, at fair value:U.S. Treasury securities and obligations of U.S. government authorities and agencies\$â€”Â \$470,085Â â€”Â \$470,085Â Obligations of state and political subdivisions\$â€”Â 45,459Â â€”Â 45,459Â Obligations of foreign governments\$â€”Â 4,557Â â€”Â 4,557Â Certificates of deposit1,724Â â€”Â 1,724Â Asset backed securities\$â€”Â 26,171Â 15Â 26,186Â Corporate securities\$â€”Â 254,598Â â€”Â 254,598Â Total available for sale securities, at fair value1,724Â 800,870Â 15Â 802,609Â Loans, at fair value:Corporate loans\$â€”Â 2,051Â 9,167Â 11,218Â Mortgage loans held for sale\$â€”Â 58,338Â â€”Â 58,338Â Total loans, at fair value\$â€”Â 60,389Â 9,167Â 69,556Â Equity securities:Invesque4,161Â â€”Â 4,161Â Exchange traded funds1,349Â â€”Â 1,349Â Other equity securities55,072Â â€”Â 7,726Â 62,798Â Total equity securities60,582Â â€”Â 7,726Â 68,308Â Other investments, at fair value:Corporate bonds\$â€”Â 62,081Â â€”Â 62,081Â Derivative liabilities\$â€”Â 162Â 3,821Â 3,983Â Other\$â€”Â 18,979Â â€”Â 18,979Â Total other investments, at fair value\$â€”Â 81,222Â 3,821Â 85,043Â Mortgage servicing rights (1)â€”Â â€”Â 40,836Â 40,836Â Total\$62,306Â \$942,481Â \$61,565Â \$1,066,352Â Liabilities: (2)Derivative liabilities\$â€”Â 937Â 44Â 981Â Fortegra Additional Warrants (Warburg)\$â€”Â â€”Â 3,522Â 3,522Â Contingent consideration payable\$â€”Â â€”Â 2,604Â 2,604Â Total\$â€”Â \$937Â \$6,170Â \$7,107Â (1)Â A Â A Included in other assets. See Note (14) Other Assets and Other Liabilities and Accrued Expenses. (2)Â A Â A Included in other liabilities and accrued expenses. See Note (14) Other Assets and Other Liabilities and Accrued Expenses. Schedule of additional information about assets that are measured at fair value on a recurring basis for which the company utilized Level 3 inputs to determine fair value The following table presents additional information about assets that are measured at fair value on a recurring basis for which the Company has utilized Level 3 inputs to determine fair value for the following periods:Â A Â A For the Nine Months EndedSeptember 30, 20242023Balance at January 1,\$61,565Â \$63,590Â Net realized and unrealized gains or losses included

Earnings1,333A (3,610)OCI157A 2,563A Origina... of IRLC31,100A 33,185A PurchasesA... A 31 Sales and repaymentsA... A 6)Distributions(1,910)A... A Conversions to mortgage loans held for sale(31,435)(33,835)Transfer out of Level 3A... A 41)Conversions to real estate ownedA... A 81A Balance at September 30, \$60,728A \$61,958A Changes in unrealized gains (losses) included in earnings related to assets still held at period end1,333A (8,610)Changes in unrealized gains (losses) included in OCI related to assets still held at period end75A \$2,563A Schedule of quantitative information of Level 3 significant unobservable inputs used in fair valuation of liabilities The following table presents the range and weighted average (WA) used to develop significant unobservable inputs for the fair value measurements of Level 3 assets and liabilities:As ofSeptember 30,2024December 31, 2023Valuation techniqueUnobservable input(s)September 30,2024December 31,2023AssetsFair valueRangeWA (1)RangeWA (1)IRLCS\$3,483A \$3,818A Internal modelPull through rate45to95%60%45to95%59%Mortgage servicing rights39,634A 40,836A External modelDiscount rate10to15%11%10to13%11%Cost to service\$65to\$3,000\$126\$65to\$3,000\$113Prepayment speed3to82%9%3to82%9%Equity securities8,612A 7,726A Internal modelForecast EBITDAR\$1,422,000to\$1,604,000/A\$1,039,000to\$1,422,000/ACorporate loans8,976A 9,167A External modelBid marks\$71to\$71\$71to\$75\$73Total\$60,705A \$61,547A LiabilitiesFortegra additional Warrants (Warburg)\$9,540A \$3,522A External modelDiscount rate3to5%3.4%3to5%3.8%Implied Equity Volatility40%to50%45%40%to50%45%Contingent consideration payable2,740A 2,604A Cash Flow modelForecast Cash EBITDA\$2,500to\$4,000/A\$2,500to\$4,000/AForecast Underwriting EBITDA\$A...to\$2,000N/A\$A...to\$2,000N/A/Totals12,280A \$6,126A (1)A A A Unobservable inputs were weighted by the relative fair value of the instruments. Schedule of fair values and carrying values of financial assets and liabilities, and fair value hierarchy The following table presents the carrying amounts and estimated fair values of financial assets and liabilities that are not recorded at fair value and their respective levels within the fair value hierarchy:As of September 30, 2024As of December 31, 2023Level within fair value hierarchyFair valueCarrying valueLevel within fair value hierarchyFair valueCarrying valueAssets:Debt securities\$25,754A \$25,648A \$25,648A Notes receivable, net138,890A 213A,131A 131A 131A Total assets164,644A \$164,644A \$159,779A \$159,779A Liabilities:Debt\$395,363A \$396,838A \$340,606,801A \$411,488A Total liabilities\$395,363A \$396,838A \$406,801A \$411,488A X - DefinitionTabular disclosure of input and valuation technique used to measure fair value and change in valuation approach and technique for each separate class of asset and liability measured on recurring and nonrecurring basis. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 103 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-103Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the fair value measurement of assets using significant unobservable inputs (Level 3), a reconciliation of the beginning and ending balances, separately presenting changes during the period attributable to the following: (1) total gains or losses for the period (realized and unrealized), segregating those gains or losses included in earnings (or changes in net assets) and gains or losses recognized in other comprehensive income (loss), and a description of where those gains or losses included in earnings (or changes in net assets) are reported in the statement of income (or activities); (2) purchases, sales, issues, and settlements (each type disclosed separately); and (3) transfers in and transfers out of Level 3 (for example, transfers due to changes in the observability of significant inputs), by class of asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 101 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-101Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the fair value of financial instruments, including financial assets and financial liabilities, and the measurements of those instruments, assets, and liabilities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-11 + Details Name: us-gaap FairValueByBalanceSheetGroupingTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap FairValueDisclosuresAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets and liabilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 55 R42.htm IDEA: XBRL DOCUMENT US 3.24.3 Liability for Unpaid Claims and Claim Adjustment Expenses (Tables) 9 Months Ended Sep. 30, 2024 Insurance [Abstract] A Schedule of liability for unpaid claims and claims adjustment expense The following table presents the activity in the net liability for unpaid losses and allocated loss adjustment expenses of short duration contracts for the following periods: Nine Months EndedSeptember 30, 20242023Policy liabilities and unpaid claims balance as of January 1,\$844,848A \$567,193A A A A A Less: liabilities of policy-holder account balances, gross(878)(1,923)A A A A Less: non-insurance warranty benefit claim liabilities(2,103)(140)Gross liabilities for unpaid losses and loss adjustment expenses841,867A 565,130A A A A A Less: reinsurance recoverable on unpaid losses - short duration(448,117)(266,889)A A A A Less: other lines, gross(295)(184)Net balance as of January 1, short duration393,455A 298,057A Incurred (short duration) related to:A A A A Current year555,034A 353,167A A A A A Prior years646A 910A Total incurred555,680A 354,077A Paid (short duration) related to:A A A A Current year422,442A 170,949A A A A A Prior years99,174A 62,739A Total paid341,596A \$233,688A Net balance as of September 30, short duration\$607,539A \$418,446A A A A A Plus: reinsurance recoverable on unpaid losses - short duration581,685A 393,333A A A A A Plus: other lines, gross241A 161A Gross liabilities for unpaid losses and loss adjustment expenses1,189,465A 811,940A A A A A Plus: liabilities of policy-holder account balances, gross600A 1,157A A A A A Plus: non-insurance warranty benefit claim liabilities2,792A 117A Policy liabilities and unpaid claims balance as of September 30, \$1,192,857A \$813,214A Schedule of Reconciliation of short duration contracts to total losses incurred The following schedule reconciles the total amount of losses incurred on short duration contracts per the table above to the amount of total losses incurred as presented in the condensed consolidated statements of operations, excluding the amount for member benefit claims:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Short duration incurred175,845A \$125,165A \$555,680A \$354,077A Other lines incurred(83)(281)(26)A Unallocated loss adjustment expenses170A 239A 917A 399A Total losses incurred175,932A \$125,123A \$556,571A \$354,477A X - DefinitionReconciliation of Short Duration Contracts to Total Losses Incurred [Table Text Block] + ReferencesNo definition available. + Details Name: tipt ReconciliationOfShortDurationContractsToTotalLossesIncurredTableTextBlock Namespace Prefix: tipt Data Type: dtr-types:1:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap InsuranceAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the activity in the reserve for settling insured claims and expenses incurred in the claims settlement process for the period. The estimated liability includes the amount of money that will be required for future payments of (a) claims that have been reported to the insurer, (b) claims related to insured events that have occurred but that have not been reported to the insurer as of the date the liability is estimated, and (c) claim adjustment expenses. Claim adjustment expenses include costs incurred in the claim settlement process such as legal fees; outside adjuster fees; and costs to record, process, and adjust claims. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480081/944-40-50-3 + Details Name: us-gaap ScheduleOfLiabilityForUnpaidClaimsAndClaimsAdjustmentExpense Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 56 R43.htm IDEA: XBRL DOCUMENT US 3.24.3 Revenue from Contracts with Customers (Tables) 9 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] A Schedule of Disaggregation of revenue from contracts with customers by product type The following table presents the disaggregated amounts of revenue from contracts with customers by product type for the following periods:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Service and Administrative Fees:Service contract revenue\$70,882A \$74,844A \$227,884A \$211,028A Motor club revenue10,565A 11,583A 33,202A 35,277A Other1,341A 919A 3,128A 3,593A Revenue from contracts with customers\$82,447A \$86,921A \$264,214A \$249,898A Schedule of

Paragraph 2 -Subparagraph (SX 210.5-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_ScheduleOfOtherNonoperatingIncomeByComponentTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of each detailed component of other operating costs and expenses that are applicable to sales and revenues, but not included in the cost of sales in the income statement. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(3\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap_ScheduleOfOtherOperatingCostAndExpenseByComponentTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 59 R46.htm IDEA: XBRL DOCUMENT v3.24.3 Stockholders' Equity (Tables) 9 Months Ended Sep. 30, 2024 Equity [Abstract] A Schedule of dividends declared The Company declared cash dividends per share for the following periods presented below:Dividends per share for theNine Months Ended September 30, 20242023First quarter\$0.06Â \$0.05Â Second quarter0.06Â 0.05Â Third quarter0.06Â 0.05Â Total cash dividends declared\$0.18Â \$0.15Â Schedule of noncontrolling interest The following table presents the components of non-controlling interests as reported in the condensed consolidated balance sheets:As ofSeptember 30, 2024December 31, 2023Fortegra preferred interests\$77,679Â \$77,679Â Fortegra common interests116,575Â 82,020Â Total non-controlling interests\$194,254Â \$159,699Â Statutory accounting practices disclosure The combined amount available for ordinary dividends of the Companyâ€™s U.S. domiciled insurance company subsidiaries for the following periods:As ofSeptember 30, 2024December 31, 2023Amount available for ordinary dividends of the Company's insurance company subsidiaries\$24,327Â \$24,327Â X - DefinitionSchedule Of Noncontrolling Interest + ReferencesNo definition available. + Details Name: tipt_ScheduleOfNoncontrollingInterestTableTextBlock Namespace Prefix: tipt_Data Type: dtr-types1:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information related to dividends declared, including paid and unpaid dividends. + ReferencesNo definition available. + Details Name: us-gaap_DividendsDeclaredTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of how the entity's reporting under GAAP as of the balance sheet date differs from the results based on prescribed and permitted accounting practices of the state or country of domicile in which a relevant statutory filing is made, or differences in results based on the National Association of Insurance Commissioners (NAIC) prescribed practices, or a combination thereof. Describes the accounting practices used and the related monetary effect on statutory surplus, net income, and risk-based capital. If an insurance enterprise's risk-based capital would have triggered a regulatory event had it not used a permitted practice, that fact is disclosed in the financial statements. Permitted statutory accounting practices include practices not prescribed but allowed by the domiciliary state insurance department regulatory authority. + ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(23\)\(c\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/214747877/944-210-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/214747877/944-210-S99-1)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 944 -SubTopic 505 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477908/944-505-50-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 944 -SubTopic 505 -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477908/944-505-50-6>Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 944 -SubTopic 505 -Section 55 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478420/944-505-55-2>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 944 -SubTopic 505 -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478420/944-505-55-1>Reference 6: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 944 -SubTopic 505 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477908/944-505-50-3> + Details Name: us-gaap_StatutoryAccountingPracticesDisclosureTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 60 R47.htm IDEA: XBRL DOCUMENT v3.24.3 Accumulated Other Comprehensive Income (Loss) (AOCI) (Tables) 9 Months Ended Sep. 30, 2024 Equity [Abstract] A Schedule of accumulated other comprehensive income (loss) The following table presents the activity of AFS securities in AOCL net of tax, for the following periods:Unrealized gains (losses) on available for sale securitiesForeign currency translation adjustmentTotal AOCLAmount attributable to non-controlling interestsTotal AOCL to Tiptree Inc.Balance at December 31, 2022\$(43,043)\$(7,311)\$(50,354)\$10,925Â \$(39,429)Other comprehensive income (losses) before reclassifications(5,126)1,398Â (3,728)345Â (3,383)Amounts reclassified from AOCL2,235Â â€”Â 2,235Â OCI(2,891)1,398Â (1,493)345Â (1,148)Balance at September 30, 2023\$(45,934)\$(5,913)\$(51,847)\$11,270Â \$(40,577)Balance at December 31, 2023\$(32,145)\$(98)\$(32,243)\$6,170Â \$(26,073)Other comprehensive income (losses) before reclassifications9,308Â 5,241Â 14,549Â (3,764)10,785Â Amounts reclassified from AOCL117Â â€”Â 117Â â€”Â 117Â OCI9,425Â 5,241Â 14,666Â (3,764)10,902Â Balance at September 30, 2024\$(22,720)\$5,143Â \$(17,577)\$2,406Â \$(15,171) Schedule of Reclassification out of accumulated other comprehensive income The following table presents the reclassification adjustments out of AOCL included in net income and the impacted line items on the condensed consolidated statement of operations for the following periods:Three Months Ended September 30, Nine Months Ended September 30, Affected line item in condensed consolidated statements of operationsComponents of AOCL2024202320242023Unrealized gains (losses) on available for sale securities\$(57)\$2Â \$(150)\$(2,954)Net realized and unrealized gains (losses)Related tax (expense) benefit9Â â€”Â 9Â 33Â 719Â Provision for income taxNet of taxes(48)\$2Â \$(117)\$(2,235) X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information about items reclassified out of accumulated other comprehensive income (loss). + ReferencesNo definition available. + Details Name: us-gaap_ReclassificationOutOfAccumulatedOtherComprehensiveIncomeTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of accumulated other comprehensive income (loss). + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/214748270/220-10-45-14A>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20> + Details Name: us-gaap_ScheduleOfAccumulatedOtherComprehensiveIncomeLossTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 61 R48.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Based Compensation (Tables) 9 Months Ended Sep. 30, 2024 Share-Based Payment Arrangement [Abstract] A Summary of changes to issuances under 2017 equity plan The table below summarizes changes to the issuances under the Companyâ€™s 2017 Omnibus Incentive Equity Plan for the periods indicated, excluding awards granted under the Companyâ€™s subsidiary incentive plans that are exchangeable for Tiptree common stock:2017 Equity PlanNumber of shares Available for issuance as of DecemberÂ 31, 20232,260,550Â RSU, stock and option awards granted(91,669)Forfeited12,437Â PRSU awards granted(1,420,833)Available for issuance as of SeptemberÂ 30, 2024760,485Â Summary of changes RSUs and option activity The following table presents changes to the issuances of RSUs under the 2017 Omnibus Incentive Equity Plan for the periods indicated:Number of shares issuableWeighted average grant date fair valueUnvested units as of December 31, 2023235,231Â \$14.25Â Granted91,669Â 16.26Â Vested(44,779)14.42Â Forfeited(12,437)16.66Â Unvested units as of SeptemberÂ 30, 2024(1)287,684Â \$15.22Â (1) Includes 139,888, 76,930 and 70,866 shares that vest in 2025, 2026 and 2027, respectively. The following tables present the detail of the granted and vested RSUs for the periods indicated:Nine Months Ended September 30, Nine Months Ended September 30, Granted20242023Vested20242023Directors13,309Â 23,134Â Directors13,309Â 23,134Â Employees 78,360Â 81,874Â Employees31,470Â 329,650Â Total Granted91,669Â 105,008Â Total Vested44,779Â 352,784Â Taxes(11,395)(43,322)Net Vested33,384Â 309,462Â The following table presents the Companyâ€™s stock option activity for the current period: Options outstandingWeighted average exercise price (in dollars per stock option)Weighted average grant date value (in dollars per stock option)Options exercisableBalance, December 31, 20231,583,873Â \$6.51Â 2.25Â 1,225,083Â Balance, SeptemberÂ 30, 20241,583,873Â \$6.51Â 2.25Â 1,442,114Â Weighted average remaining contractual term at SeptemberÂ 30, 2024 (in years)3.5 Schedule of performance restricted stock units, share price target The below table illustrates the aggregate number of PRSUs that will vest upon the achievement of each Tiptree share price target. Such price targets are adjusted down for cumulative dividends paid by the Company since grant (e.g., the next share price target is \$19.38 as adjusted for cumulative dividends paid to date).Original Tiptree Share Price TargetNumber of PRSUs that Vest\$20516,667\$30775,000\$451,033,333\$601,291,667\$701,420,833 Schedule of assumptions used to estimate the fair values of the PRSUs granted The following table presents the assumptions used to measure the fair value of the PRSUs as of the respective grant date, or June 7, 2022, when the original tranches were converted to equity awards.Valuation Input June 2022October 2022January 2024Historical volatility38.75%39.23%39.10%Risk-free rate3.04%3.95%3.80%Dividend yield1.45%1.44%1.05%Cost of equity11.72%14.19%13.65%Expected term (years)6.05.95.5 Summary of changes to issuances of subsidiary RSU's under subsidiary incentive plan The following table presents changes to the issuances of subsidiary awards under the subsidiary incentive plans for the periods indicated: Grant date fair value of equity shares issuableUnvested balance as of DecemberÂ 31, 2023\$20,609Â Granted1,670Â Vested(2,879)Forfeiture(830)Performance assumption adjustment184Â Unvested balance as of SeptemberÂ 30, 2024\$18,754Â Schedule of stock-based compensation expense and related income tax benefit The following table presents total stock based compensation expense and the related income tax benefit recognized on the condensed consolidated statements of operations: Three Months Ended September 30, Nine Months Ended September 30, 2024202320242023Employee compensation and benefits\$5,898Â \$1,861Â \$13,012Â \$5,955Â Director compensation70Â 113Â 208Â 322Â Income tax benefit(1,253)(414)(2,776)(1,318)Net stock based compensation expenses\$4,715Â \$1,560Â \$10,444Â \$4,959Â Schedule of additional information on total non-vested stock-based compensation Additional information on total non-vested stock based compensation is as follows:As of September 30, 2024Subsidiary Stock optionsRestricted stock awards and RSUsPerformance Restricted Stock UnitsUnrecognized compensation cost related to non-vested awards (1)\$15,225Â \$1,702Â \$16,153Â Weighted - average recognition period (in years)1.90.614(1)A Â A Â A Includes unrecognized compensation cost of \$15,225 related to stock options, \$878 related to RSUs, and \$3,499 related to PRSUs at The Fortegra Group. X - DefinitionSchedule of Performance Restricted Stock Units, Share Price Target + ReferencesNo definition available. + Details Name: tipt_ScheduleOfPerformanceRestrictedStockUnitsSharePriceTargetTableTextBlock Namespace Prefix: tipt_Data Type: dtr-types1:textBlockItemType Balance Type: na Period Type: duration X - DefinitionSchedule of Share-based Payment Award, Equity Instruments Other than Options, Valuation Assumptions + ReferencesNo definition available. + Details Name: tipt_ScheduleOfShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsValuationAssumptionsTableTextBlock Namespace Prefix: tipt_Data Type: dtr-types1:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of cost recognized for award under share-based payment arrangement by plan. Includes, but is not limited to, related tax benefit. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph \(h\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap_ScheduleOfCompensationCostForShareBasedPaymentArrangementsAllocationOfShareBasedCompensationCostsByPlanTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the changes in outstanding nonvested restricted stock units. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap_ScheduleOfNonvestedRestrictedStockUnitsActivityTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of activity for award under share-based payment arrangement. Includes, but is not limited to, outstanding award at beginning and end of year, granted, exercised, forfeited, and weighted-average grant date fair value. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(d\) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(e\) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap_ScheduleOfShareBasedCompensationActivityTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(d\) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(e\) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of cost not yet recognized and weighted-average period over which cost is expected to be recognized for nonvested award under share-based payment arrangement. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718 -SubTopic 10 -Subparagraph \(i\) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718 -SubTopic 10 -Subparagraph (i) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap_ScheduleOfUnrecognizedCompensationCostNonvestedAwardsTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 62 R49.htm IDEA: XBRL DOCUMENT v3.24.3 Income Taxes (Tables) 9 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] A Schedule of Components of income tax expense (benefit) The following table presents the Companyâ€™s provision (benefit) for income taxes reflected as a component of income (loss):Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Total income tax expense (benefit)\$16,308Â \$12,273Â \$48,799Â \$29,119Â Effective tax rate (ETR)44.4Â % (1)58.0Â % (1)45.6Â % (1)155.0Â % (1)(1) Higher than the U.S. federal statutory income tax rate of 21% primarily due to the impact of outside basis deferred taxes on Tiptreeâ€™s investment in Fortegra and other discrete items. X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9> + Details Name: us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 63 R50.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and Contingencies (Tables) 9 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] A Schedule of operating leases The following table presents rent expense for the Companyâ€™s office leases recorded in other expenses on the condensed consolidated statements of operations for the following periods:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Rent expense for office leases\$1,918Â \$1,925Â \$5,875Â \$6,003Â X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of

lessee's lease cost. Includes, but is not limited to, interest expense for finance lease, amortization of right-of-use asset for finance lease, operating lease cost, short-term lease cost, variable lease cost and sublease income. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4> + Details Name: us-gaap LeaseCostTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 64 R51.htm IDEA: XBRL DOCUMENT Y3.24.3 Earnings Per Share (Tables) 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] Á Schedule of reconciliation of basic and diluted net income per common share The following table presents a reconciliation of basic and diluted net income per common share for the following periods:Three Months Ended September 30, Nine Months EndedSeptember 30, 2024202320242023Net income (loss)\$20,473Á \$8,868Á \$58,327Á \$23,869Á Less: Net income (loss) attributable to non-controlling interests8,558Á 6,715Á 24,511Á 16,789Á Net income allocated to participating securities92Á 14Á 270Á 57Á Net income (loss) attributable to Tiptree Inc. common shares - basic1,823Á 2,139Á 33,546Á 7,023Á Effect of Dilutive Securities:Securities of subsidiaries(956)(502)(2,374)(91)Adjustments to income relating to exchangeable interests and contingent considerations, net of tax2Á 6Á 7Á 0Á Net income (loss) attributable to Tiptree Inc. common shares - diluted\$10,869Á \$1,637Á \$31,179Á \$6,932Á Weighted average number of shares of common stock outstanding - basic36,789,571Á 36,749,199Á 36,781,408Á 36,672,120Á Weighted average number of incremental shares of common stock issuable from exchangeable interests and contingent considerations1,028,920Á 934,932Á 1,003,229Á 897,285Á Weighted average number of shares of common stock outstanding - diluted37,818,491Á 37,684,131Á 37,784,637Á 37,569,405Á Basic net income (loss) attributable to common shares\$0.32Á \$0.06Á \$0.91Á \$0.19Á Diluted net income (loss) attributable to common shares\$0.29Á \$0.04Á \$0.83Á \$0.18Á X - ReferencesNo definition available. + Details Name: us-gaap EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations. + ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1) + Details Name: us-gaap ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 65 R52.htm IDEA: XBRL DOCUMENT Y3.24.3 Organization (Details) 9 Months Ended Sep. 30, 2024 segment Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Á Number of reportable segments 2 Tiptree Holdings | Fortegra Á Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Á Ownership percentage by parent 79.30% Warburg | Fortegra Á Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Á Ownership percentage by noncontrolling owners 17.70% Fortegra Directors | Fortegra Á Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Á Ownership percentage by noncontrolling owners 3.00% X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap ConsolidationLessThanWhollyOwnedSubsidiaryParentOwnershipInterestEffectsOfChangesNetLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe equity interest of noncontrolling shareholders, partners or other equity holders in consolidated entity. + ReferencesNo definition available. + Details Name: us-gaap_MinorityInterestOwnershipPercentageByNoncontrollingOwners Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionThe parent entity's interest in net assets of the subsidiary, expressed as a percentage. + ReferencesNo definition available. + Details Name: us-gaap_MinorityInterestOwnershipPercentageByParent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionNumber of segments reported by the entity. A reportable segment is a component of an entity for which there is an accounting requirement to report separate financial information on that component in the entity's financial statements. + ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47](http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47)Reference 2: [http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54](http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54)Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-18> + Details Name: us-gaap NumberOfReportableSegments Namespace Prefix: us-gaap_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - Details Name: dei LegalEntityAxis=tipt TiptreeHoldingsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_OwnershipAxis=tipt FortegraMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei LegalEntityAxis=tipt WarburgMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei LegalEntityAxis=tipt FortegraManagementAndDirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei LegalEntityAxis=tipt FortegraManagementAndDirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 66 R53.htm IDEA: XBRL DOCUMENT Y3.24.3 Acquisitions (Details) - USD (\$) \$ in Thousands 9 Months Ended Feb. 06, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Business Acquisition [Line Items] Á Á Á Á Payment to acquire businesses, net Á \$ 0 19,726 Á Accumulated impairment Á \$ 108,482 Á \$ 118,757 Premia Solutions Limited Á Á Á Business Acquisition [Line Items] Á Á Á Á Payment to acquire businesses, net Á \$ 19,726 Á Á Cash acquired from acquisition 3,873 Á Á Goodwill acquired 18,359 Á Á Accumulated impairment Á 18,152 Á Á Á X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5](http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5) + Details Name: us-gaap_BusinessAcquisitionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash inflow associated with the acquisition of business during the period (for example, cash that was held by the acquired business). + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12) + Details Name: us-gaap_CashAcquiredFromAcquisition Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase in asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized resulting from a business combination. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1) + Details Name: us-gaap_GoodwillAcquiredDuringPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. + ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1> + Details Name: us-gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash outflow associated with the acquisition of a business, net of the cash acquired from the purchase. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13) + Details Name: us-gaap_PaymentsToAcquireBusinessesNetOfCashAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_BusinessAcquisitionAxis=tipt PremiaSolutionsLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 67 R54.htm IDEA: XBRL DOCUMENT Y3.24.3 Operating Segment Data - Schedule of Segment Results (Details) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Segment Reporting Information [Line Items] Á Á Á Total revenues 494,362 Á 416,514 Á 1,539,256 Á 1,202,657 Total expenses (457,581) (395,373) (1,432,130) (1,149,669) Income (loss) before taxes 36,781 21,141 107,126 52,988 Less: provision (benefit) for income taxes 16,308 12,273 48,799 29,119 Net income (loss) 20,473 8,868 58,327 23,869 Less: net income (loss) attributable to non-controlling interests 8,558 6,715 24,511 16,789 Net income (loss) attributable to common stockholders 11,915 2,153 33,816 7,080 Corporate and Other Á Á Á Segment Reporting Information [Line Items] Á Á Á Total revenues 494,362 416,514 1,539,256 1,202,657 Total expenses (449,845) (386,927) (1,402,192) (1,121,564) Other Á Á Á Segment Reporting Information [Line Items] Á Á Á Total revenues (1,543) (4,983) 2,879 (589) Total expenses (1,060) (1,511) (2,277) (3,008) Income (loss) before taxes (2,603) (6,494) 602 (3,597) Corporate Á Á Á Segment Reporting Information [Line Items] Á Á Á Total expenses (7,736) (8,446) (29,938) (28,105) Insurance | Operating segments Á Á Á Segment Reporting Information [Line Items] Á Á Á Total revenues 481,013 406,779 1,489,711 1,159,900 Total expenses (433,804) (371,057) (1,354,441) (1,074,316) Income (loss) before taxes 47,209 35,722 135,270 85,584 Mortgage | Operating segments Á Á Á Segment Reporting Information [Line Items] Á Á Á Total revenues 14,892 14,718 46,666 43,346 Total expenses (14,981) (14,359) (45,474) (44,240) Income (loss) before taxes Á (89) Á 359 Á 1,192 Á (894) X - DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30)Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1)Reference 6: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(ee\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 7: [http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(11\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 9: <http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-05\(b\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1)Reference 11: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(10\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 12: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(15\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1) + Details Name: us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(ee\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 4: <http://www.xbrl.org/2003/role/exampleRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SAB Topic 6.1.7\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.1.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph \(h\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph \(a\) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(h\)\) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1) + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/214746176/805-60-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/214746176/805-60-65-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(20\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(iii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)

Paragraph 6 - Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 59 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/21477250/944-220-59-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 59 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-59-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 59 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-59-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(ii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-59-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 59 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-59-1 + Details Name: us-gaap NetIncomeLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of Net Income (Loss) attributable to noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 4: http://www.xbrl.org/2003/role/disclosureRef 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-Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B + Details Name: us-gaap NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap OperatingExpenses

Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4) (i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-20Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap SegmentReportingInformationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt ConsolidationItemsAxis=us-gaap MaterialReconcilingItemsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ConsolidationItemsAxis=us-gaap CorporateNonSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt TiptreeInsuranceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ConsolidationItemsAxis=us-gaap OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt TiptreeCapitalMortgageMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 68 R55.htm IDEA: XBRL DOCUMENT v3.24.3 Operating Segment Data - Narrative (Details) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Revenue | Geographic risk | Non-US Â Â Â Concentration Risk [Line Items] Â Â Â Concentration risk percentage 4.40% 6.10% 4.60% 5.70% X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478785/954-310-50-2 + Details Name: us-gaap ConcentrationRiskLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-21Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-20Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-18Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-20 + Details Name: us-gaap ConcentrationRiskPercentage1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - Details Name: us-gaap ConcentrationRiskByBenchmarkAxis=us-gaap SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ConcentrationRiskByTypeAxis=us-gaap GeographicConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementGeographicalAxis=us-gaap NonUsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 69 R56.htm IDEA: XBRL DOCUMENT v3.24.3 Operating Segment Data - Schedule of Segment Assets (Details) - USD (\$) in Thousands Sep. 30, 2024 Dec. 31, 2023 Segment Reporting Information [Line Items] Â Â Total assets \$ 5,505,733 \$ 5,139,313 Other Â Â Segment Reporting Information [Line Items] Â Â Total assets \$7,739,126,624 Corporate Â Â Segment Reporting Information [Line Items] Â Â Total assets \$2,702,16,857 Insurance | Operating segments Â Â Segment Reporting Information [Line Items] Â Â Total assets \$2,335,340 4.835,685 Mortgage | Operating segments Â Â Segment Reporting Information [Line Items] Â Â Total assets \$ 189,952 \$ 160,147 X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap SegmentReportingInformationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt ConsolidationItemsAxis=us-gaap MaterialReconcilingItemsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ConsolidationItemsAxis=us-gaap CorporateNonSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ConsolidationItemsAxis=us-gaap OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt TiptreeCapitalMortgageMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 70 R57.htm IDEA: XBRL DOCUMENT v3.24.3 Investments - Schedule of Investments by Segment (Details) - USD (\$) in Thousands Sep. 30, 2024 Dec. 31, 2023 Segment Reporting Information [Line Items] Â Â Available for sale securities, at fair value, net of allowance for credit losses \$ 1,010,067 \$ 802,609 Loans, at fair value 81,816 69,556 Equity securities 95,330 68,308 Other investments 59,250 111,088 Total investments 1,246,463 1,051,561 Other Â Â Segment Reporting Information [Line Items] Â Â Available for sale securities, at fair value, net of allowance for credit losses 31,088 30,474 Loans, at fair value 0 0 Equity securities 4,331 41,195 Other investments 396 397 Total investments 35,815 72,066 Insurance | Operating segments Â Â Segment Reporting Information [Line Items] Â Â Available for sale securities, at fair value, net of allowance for credit losses 978,979 772,135 Loans, at fair value 8,976 11,218 Equity securities 90,999 27,113 Other investments 55,137 106,760 Total investments 1,134,091 917,226 Mortgage | Operating segments Â Â Segment Reporting Information [Line Items] Â Â Available for sale securities, at fair value, net of allowance for credit losses 0 0 Loans, at fair value 72,840 58,338 Equity securities 0 0 Other investments 3,717 3,931 Total investments \$ 76,557 \$ 62,269 X - DefinitionAmount excluding accrued interest, of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479130/326-30-45-1 + Details Name: us-gaap DebtSecuritiesAvailableForSaleExcludingAccruedInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investment in equity security measured at fair value with change in fair value recognized in net income (FV-NI), classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Publisher FASB -URI

<https://asc.fasb.org/1943274/2147482736/825-10-45-1A> + Details Name: us-gaap EquitySecuritiesFvNi Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts as of the balance sheet date of all investments. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 944 - SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 14 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480078/944-80-55-14>Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480078/944-80-55-9>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(h)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(h)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1> + Details Name: us-gaap Investments Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFair value portion of loan receivable, including, but not limited to, mortgage loans held for investment, finance receivables held for investment, policy loans on insurance contracts. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-10> + Details Name: us-gaap LoansReceivableFairValueDisclosure Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investments classified as other. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(12)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(3)(a)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1> + Details Name: us-gaap OtherInvestments Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap SegmentReportingInformationLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt_ConsolidationItemsAxis=us-gaap MaterialReconcilingItemsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt TiptreeInsuranceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidationItemsAxis=us-gaap OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt TiptreeCapitalMortgageMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap Investments - Schedule of Available-for-sale Securities, at Fair Value (Details) - USD (\$) in Thousands Sep. 30, 2024 Dec. 31, 2023 Sep. 30, 2023 Dec. 31, 2022 Debt Securities, Available-for-sale [Line Items] A A A Amortized cost \$ 1,033,819 \$ 842,158 A A Allowance for credit losses (610) (84) \$ (346) \$ (190) Gross unrealized gains 8,573 3,014 A A Gross unrealized losses (31,715) (42,479) A A Fair value 1,010,067 802,609 A A U.S. Treasury securities and obligations of U.S. government authorities and agencies A A A Debt Securities, Available-for-sale [Line Items] A A A Amortized cost 454,042 496,731 A A Allowance for credit losses 0 0 A A Gross unrealized gains 1,791 515 A A Gross unrealized losses (20,745) (27,161) A A Fair value 435,088 470,085 A A Obligations of state and political subdivisions A A A Debt Securities, Available-for-sale [Line Items] A A A Amortized cost 43,886 48,762 A A Allowance for credit losses (1) (1) (1) (3) Gross unrealized gains 66 51 A A Gross unrealized losses (2,414) (3,353) A A Fair value 41,537 45,459 A A Corporate securities A A A Debt Securities, Available-for-sale [Line Items] A A A Amortized cost 507,055 260,961 A A Allowance for credit losses (478) (73) (331) (183) Gross unrealized gains 6,714 2,445 A A Gross unrealized losses (6,103) (8,735) A A Fair value 507,188 254,598 A A Asset backed securities A A A Debt Securities, Available-for-sale [Line Items] A A A Amortized cost 26,298 29,275 A A Allowance for credit losses (131) (10) (14) (1) Gross unrealized gains 2 3 A A Gross unrealized losses (2,349) (3,082) A A Fair value 23,820 26,186 A A Certificates of deposit A A A Debt Securities, Available-for-sale [Line Items] A A A Amortized cost 1,145 1,724 A A Allowance for credit losses 0 0 A A Gross unrealized gains 0 0 A A Gross unrealized losses 0 0 A A Fair value 1,145 1,724 A A Obligations of foreign governments A A A Debt Securities, Available-for-sale [Line Items] A A A Amortized cost 1,393 4,705 A A Allowance for credit losses 0 0 \$ 0 \$ (3) Gross unrealized gains 0 0 A A Gross unrealized losses (104) (148) A A Fair value \$ 1,289 \$ 4,557 A A X - DefinitionAmount, before tax, of unrealized gain in accumulated other comprehensive income (AOCI) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481800/320-10-50-2> + Details Name: us-gaap AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedGainBeforeTax Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before tax, of unrealized loss in accumulated other comprehensive income (AOCI) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481800/320-10-50-2> + Details Name: us-gaap AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedLossBeforeTax Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount excluding accrued interest, of allowance for credit loss on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479130/326-30-45-1> + Details Name: us-gaap DebtSecuritiesAvailableForSaleAmortizedCostAllowanceForCreditLossExcludingAccruedInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmortized cost excluding accrued interest, before allowance for credit loss, of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479130/326-30-45-1> + Details Name: us-gaap DebtSecuritiesAvailableForSaleAmortizedCostExcludingAccruedInterestBeforeAllowanceForCreditLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount excluding accrued interest, of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479130/326-30-45-1> + Details Name: us-gaap DebtSecuritiesAvailableForSaleExcludingAccruedInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI [https://asc.fasb.org/1943274/2147481800](https://asc.fasb.org/1943274/2147481800/320-10-50-2)

https://asc.fasb.org/1943274/2147481800/320-10-50-3 + Details Name: us-gaap AvailableForSaleSecuritiesDebtMaturitiesWithinOneYearAmortizedCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFair value of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale), with single maturity date and allocated without single maturity date, maturing in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3)Reference 2:

Period Type: instant X - DefinitionAmount, excluding accrued interest, of credit loss expense on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale) with no credit loss previously recorded. + ReferencesReference 1:

Other A A A Debt and Equity Securities, FV-NI [Line Items] A A A Cost A A A 111,490 Fair Value A A A 3,442 Invesque | Insurance | Operating segments A A A Debt and Equity Securities, FV-NI [Line Items] A A A Cost A A A 23,339 Fair Value A A A \$ 719 X - Definition:Equity Securities, Shares Held + ReferencesNo definition available. + Details Name: tipt EquitySecuritiesSharesHeld Namespace Prefix: tipt. Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - Definition:Amount of investment in equity security measured at fair value with change in fair value recognized in net income (FV-NI), classified as current. + ReferencesReference 1:

[illegible]

Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap GainLossOnInvestments Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow from sale of investment in equity security measured at fair value with change in fair value recognized in net income (FV-NI), classified as investing activity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-19Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 10 -Topic 321 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479567/321-10-45-1 + Details Name: us-gaap ProceedsFromSaleOfEquitySecuritiesFvNi Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of realized gain (loss) on investment. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(3)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap RealizedInvestmentGainsLosses Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap SegmentReportingInformationLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap UnrealizedGainLossOnInvestments Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=tipt InvesqueInc.Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentTypeAxis=tipt DebtSecuritiesAvailableForSaleReclassMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ConsolidationItemsAxis=us-gaap OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentTypeAxis=tipt DebtSecuritiesAvailableForSaleAllowanceForCreditLossMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentTypeAxis=tipt CorporateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt TiptreeCapitalMortgageMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentTypeAxis=us-gaap EquitySecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ConsolidationItemsAxis=us-gaap MaterialReconcilingItemsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentTypeAxis=tipt EquitySecuritiesReclassMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentTypeAxis=us-gaap AllOtherCorporateBondsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentTypeAxis=us-gaap OtherInvestmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 82 R69.htm IDEA: XBRL DOCUMENT v3.24.3 Notes and Accounts Receivable, net (Details) -USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Dec. 31, 2023 Accounts, Notes, Loans and Financing Receivable [Line Items] A A A A Accounts and premiums receivable, net \$ 351,060 A \$ 351,060 A \$ 260,383 Retrospective commissions receivable 284,822 A 284,822 A 265,918 Notes receivable, net 138,890 A 138,890 A 134,131 Other receivables 14,852 A 14,852 A 24,176 Total notes and accounts receivable, net 789,624 A 789,624 A 684,608 Notes receivable, net - premium financing program , valuation allowance 28 A 28 A 46 Notes receivable, net - premium financing program , bad debt expense 33 \$ 117 118 \$ 101 A Accounts and premiums receivable, net, valuing allowance 594 A 594 A 66 Accounts and premiums receivable, net, bad debt expense 8 \$ 2 333 A 14 A 90 days or more past due A A A A Accounts, Notes, Loans and Financing Receivable [Line Items] A A A A Financing receivable, 90 days plus past due \$ 18 A \$ 18 A \$ 219 X - DefinitionRetrospective Commissions Receivable + ReferencesNo definition available. + Details Name: tipt RetrospectiveCommissionsReceivable Namespace Prefix: tipt Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of accounts and financing receivable. Includes, but is not limited to, notes and loan receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap AccountsAndNotesReceivableNet Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 40 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481628/310-20-40-7Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap AccountsNotesAndLoansReceivableLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477802/946-310-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479196/954-310-45-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap AccountsReceivableNet Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap AllowanceForDoubtfulAccountsReceivable Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount excluding accrued interest, of allowance for credit loss on financing receivable. Excludes net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1 + Details Name: us-gaap FinancingReceivableAllowanceForCreditLossExcludingAccruedInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmortized cost excluding accrued interest, after allowance for credit loss, of financing receivable. Excludes net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1 + Details Name: us-gaap FinancingReceivableExcludingAccruedInterestAfterAllowanceForCreditLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmortized cost of financing receivable 90 days or more past due and still accruing. Excludes net investment in lease. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-7Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 80 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479294/326-20-55-80Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 16 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-16 + Details Name: us-gaap FinancingReceivableRecordedInvestment90DaysPastDueAndStillAccruing Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount due from parties in nontrade transactions, classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap OtherReceivables Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap ProvisionForDoubtfulAccounts Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of credit loss expense (reversal of expense) for financing receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap ProvisionForLoanLossesExpensed Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap FinancingReceivablesPeriodPastDueAxis=us-gaap FinancingReceivablesEqualToGreaterThan90DaysPastDueMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 83 R70.htm IDEA: XBRL DOCUMENT v3.24.3 Reinsurance Recoverable and Prepaid Reinsurance Premiums - Schedule of Direct, Assumed and Ceded (Details) -USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Premiums written: A A A Direct Amount \$ 573,047 \$ 522,122 \$ 1,603,906 \$ 1,448,368 Ceded to Other Companies 291,768 263,953 859,263 808,562 Assumed from Other Companies 107,994 75,752 328,678 295,833 Net Amount \$ 389,273 \$ 333,921 \$ 1,073,321 \$ 935,639 Percentage of Amount - Assumed to Net 27.70% 22.70% 30.60% 31.60% Premiums earned: A A A Direct Amount \$ 508,823 \$ 421,735 \$ 1,466,488 \$ 1,177,901 Ceded to Other Companies 278,846 209,058 791,839 659,789 Assumed from Other Companies 129,519 78,616 430,624 299,306 Net Amount \$ 359,496 \$ 291,293 \$ 1,105,273 \$ 826,418 Percentage of Amount - Assumed to Net 36.00% 27.00% 39.00% 36.20% Life insurance A A A Premiums written: A A A Direct Amount \$ 19,149 \$ 22,161 \$ 55,579 \$ 59,625 Ceded to Other Companies 9,621 11,207 27,902 30,389 Assumed from Other Companies 16 70 260 187 Net Amount \$ 9,544 \$ 11,024 \$ 27,937 \$ 29,423 Percentage of Amount - Assumed to Net 0.20% 0.60% 0.90% 0.60% Premiums earned: A A A Direct Amount \$ 20,056 \$ 20,585 \$ 60,623 \$ 61,662 Ceded to Other Companies 10,176 10,186 30,751 30,676 Assumed from Other Companies 55 63 322 215 Net Amount \$ 9,935 \$ 10,462 \$ 30,194 \$ 31,201 Percentage of Amount - Assumed to Net 0.60% 0.60% 1.10% 0.70% Accident and health insurance A A A Premiums written: A A A Direct Amount \$ 34,333 \$ 36,070 \$ 93,004 \$ 93,840 Ceded to Other Companies 22,344 24,961 62,093 63,978 Assumed from Other Companies 84 (5,773) 10,192 6,119 Net Amount \$ 12,073 \$ 5,336 \$ 41,103 \$ 35,981 Percentage of Amount - Assumed to Net 0.70% A 24.80% 17.00% Premiums earned: A A A Direct Amount \$ 33,974 \$ 34,688 \$ 100,331 \$ 102,407 Ceded to Other Companies 21,850 24,071 66,142 70,024 Assumed from Other Companies 55 (5,765) 10,152 6,153 Net Amount \$ 12,179 \$ 4,852 \$ 44,341 \$ 38,536 Percentage of Amount - Assumed to Net 0.50% (118.80%) 22.90% 16.00% Accident and health insurance | True up A A A Premiums written: A A A Percentage of Amount - Assumed to Net A (108.20%) A A Property and liability insurance A A A Premiums written: A A A Direct Amount \$ 519,655 \$ 463,891 \$ 1,455,323 \$ 1,294,903 Ceded to Other Companies 259,803 227,785 769,268 714,195 Assumed from Other Companies 107,894 81,455 318,226 289,527 Net Amount \$ 367,656 \$ 317,561 \$ 1,004,281 \$ 870,235 Percentage of Amount - Assumed to Net 29.30% 25.70% 31.70% 33.30% Premiums earned: A A A Direct Amount \$ 454,793 \$ 366,462 \$ 1,305,534 \$ 1,013,832 Ceded to Other Companies 246,820 174,801 694,946 550,089 Assumed from Other Companies 129,409 84,318 420,150 292,938 Net Amount \$ 337,382 \$ 275,979 \$ 1,030,738 \$ 756,681 Percentage of Amount - Assumed to Net 38.40% 30.60% 40.80% 38.70% X - DefinitionPremiums Earned, Percentage Assumed to Net + ReferencesNo definition available. + Details Name: tipt PremiumsEarnedPercentageAssumedToNet Namespace Prefix: tipt Data Type: dtr:types1:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount of earned premiums assumed from other entities. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.12-17(Column D)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477965/944-235-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 605 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479032/944-605-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 605 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479032/944-605-50-1 + Details Name: us-gaap AssumedPremiumsEarned Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of written premiums assumed from other entities. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 605 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479032/944-605-50-1 + Details Name: us-gaap AssumedPremiumsWritten Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of earned premiums ceded to other entities. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -

page 1 of 1

SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478785/954-310-50-2 + Details Name: us-gaap ConcentrationRiskLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after valuation allowance, recoverable under reinsurance contracts including premium paid under reinsurance contracts. Examples include, but are not limited to, settled and unsettled claims, incurred but not reported losses, loss adjustment expense, premium paid, policy benefits and policy reserves. + ReferencesReference 1:

(b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-2Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-2 + Details Name: us-gaap GoodwillImpairmentLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap GoodwillRollForward Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Details Name: srt_ConsolidationItemsAxis=us-gaap MaterialReconcilingItemsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt TiptreeInsuranceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidationItemsAxis=us-gaap OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 89 176.htm IDEA: XBRL DOCUMENT v3.24.3 Goodwill and Intangible Assets, net - Schedule of Intangible Assets, Net Rollforward (Details) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Finite-lived Intangible Assets [Roll Forward] A A A Balance, beginning of period A A A 118,757 A Amortization expense \$ (3,879) \$ (4,879) (11,617) \$ (12,728) Foreign currency translation and other A A 1,342 A Balance, end of period 108,482 A 108,482 A Other A A A Finite-lived Intangible Assets [Roll Forward] A A A Balance, beginning of period A A 1,120 A Amortization expense A A (60) A Foreign currency translation and other A A 0 A Balance, end of period 1,060 A 1,060 A Insurance | Operating segments A A A Finite-lived Intangible Assets [Roll Forward] A A A Balance, beginning of period A A 117,637 A Amortization expense A A (11,557) A Foreign currency translation and other A A 1,342 A Balance, end of period \$ 107,422 A \$ 107,422 A X - DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2 + Details Name: us-gaap AmortizationOfIntangibleAssets Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap FiniteLivedIntangibleAssetsRollForward Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) to assets, excluding financial assets and goodwill, lacking physical substance with a finite life for foreign currency translation adjustments and purchase accounting adjustments. + ReferencesNo definition available. + Details Name: us-gaap FiniteLivedIntangibleAssetsTranslationAndPurchaseAccountingAdjustments Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1 + Details Name: us-gaap IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: srt_ConsolidationItemsAxis=us-gaap MaterialReconcilingItemsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt TiptreeInsuranceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidationItemsAxis=us-gaap OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 90 R77.htm IDEA: XBRL DOCUMENT v3.24.3 Goodwill and Intangible Assets, net - Amortization Expense on Intangibles and Impairments (Details) - USD (\$) \$ 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Goodwill and Intangible Assets Disclosure [Abstract] A A A Amortization expense on intangible assets \$ 3,879,000 \$ 4,879,000 \$ 11,617,000 \$ 12,728,000 Impairment of intangible assets \$ 0 \$ 0 \$ 0 Intangible assets, impaired, accumulated impairment loss \$ 728,000 A \$ 728,000 A X - DefinitionIntangible Assets, Impaired, Accumulated Impairment Loss + ReferencesNo definition available. + Details Name: tipt_IntangibleAssetsImpairedAccumulatedImpairmentLoss Namespace Prefix: tipt Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2 + Details Name: us-gaap AmortizationOfIntangibleAssets Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of an intangible asset (excluding goodwill) to fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3 + Details Name: us-gaap ImpairmentOfIntangibleAssetsExcludingGoodwill Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 91 R78.htm IDEA: XBRL DOCUMENT v3.24.3 Goodwill and Intangible Assets, net - Schedule of Future Amortization Expense on Intangibles by Segment (Details) \$ in Thousands Sep. 30, 2024 USD (\$) (i) Finite-Lived Intangible Assets [Line Items] A Remainder of 2024 \$ 3,857 2025 13,280 2026 10,894 2027 9,543 2028 8,341 2029 and thereafter 46,101 Total 92,016 Foreign currency translation adjustment, expected 1,705 Other A Finite-Lived Intangible Assets [Line Items] A Remainder of 2024 2025 13,240 2026 10,894 2027 9,543 2028 8,341 2029 and thereafter 46,101 Total 91,956 X - DefinitionFinite-Lived Intangible Asset, Expected Amortization, After Year Four + ReferencesNo definition available. + Details Name: tipt FiniteLivedIntangibleAssetExpectedAmortizationAfterYearFour Namespace Prefix: tipt Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFinite-Lived Intangible Assets, Foreign Currency Translation Gain (Loss), Expected + ReferencesNo definition available. + Details Name: tipt FiniteLivedIntangibleAssetsForeignCurrencyTranslationGainLossExpected Namespace Prefix: tipt Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFinite-Lived Intangible Assets, Net, Excluding Foreign Currency Translation Adjustment + ReferencesNo definition available. + Details Name: tipt FiniteLivedIntangibleAssetsNetExcludingForeignCurrencyTranslationAdjustment Namespace Prefix: tipt Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap FiniteLivedIntangibleAssetsAmortizationExpenseYearFour Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Details Name: srt_ConsolidationItemsAxis=us-gaap MaterialReconcilingItemsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt TiptreeInsuranceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidationItemsAxis=us-gaap OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 92 R79.htm IDEA: XBRL DOCUMENT v3.24.3 Derivative Financial Instruments and Hedging (Details) - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Derivative [Line Items] A A Derivative liability, balance sheet location Other liabilities and accrued expenses Other liabilities and accrued expenses Notional values \$ 385,968 \$ 312,696 Asset derivatives 3,717 3,983 Liability derivatives 10,131 4,503 Interest rate lock commitments A A Derivative [Line Items] A A Notional values 136,444 129,675 Asset derivatives 3,483 3,818 Liability derivatives 0 0 Forward delivery contracts A A Derivative [Line Items] A A Notional values 38,274 19,675 Asset derivatives 120 9 Liability derivatives 77 98 TBA mortgage-backed securities A A Derivative [Line Items] A A Notional values 211,250 139,000 Asset derivatives 114 104 Liability derivatives 514 815 Fortegra Additional Warrants (Warburg) A A Derivative [Line Items] A A Notional values 0 0 Asset derivatives 0 0 Liability derivatives 9,540 3,522 Other A A Derivative [Line Items] A A Notional values 0 24,346 Asset derivatives 0 52 Liability derivatives \$ 0 \$ 68 X - DefinitionFair value, after the effects of master netting

arrangements, of a financial asset or other contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset. Includes assets not subject to a master netting arrangement and not elected to be offset. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef - Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 103 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-105>Reference 2: <http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100>Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-3)Reference 9: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-12>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6)Reference 11: <http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477439/946-210-55-1>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \(a\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \(a\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \(a\)\(4\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(b\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(b\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(c\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6)Reference 20: [http://www.xbrl.org/2009/role/commonPracticeRef -](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6)

Corporate debt | A Debt Instrument [Line Items] | A Long-term debt \$ 35,000,000 Preferred trust securities | Corporate debt | Mortgage | Operating segments | A Debt Instrument [Line Items] | A Long-term debt \$ 0 | A Preferred trust securities | Corporate debt | LIBOR | A Debt Instrument [Line Items] | A Basis spread on variable rate 4.10% 4.10% 8.50% Junior subordinated notes | Corporate debt | A Debt Instrument [Line Items] | A Stated interest rate, percentage 8.50% 8.50% Long-term debt \$ 125,000,000 \$ 125,000,000 8.50% Junior subordinated notes | Corporate debt | Insurance | Operating segments | A Debt Instrument [Line Items] | A Long-term debt \$ 125,000,000 125,000,000 8.50% Junior subordinated notes | Corporate debt | Mortgage | Operating segments | A Debt Instrument [Line Items] | A Long-term debt 0 Residential mortgage warehouse borrowings | Asset based debt | A Debt Instrument [Line Items] | A Long-term debt \$ 69,679,000 \$ 54,350,000 Weighted average interest rate 6.76% 7.15% Residential mortgage warehouse borrowings | Asset based debt | Insurance | Operating segments | A Debt Instrument [Line Items] | A Long-term debt \$ 0 Residential mortgage warehouse borrowings | Asset based debt | Mortgage | Operating segments | A Debt Instrument [Line Items] | A Long-term debt \$ 69,679,000 \$ 54,350,000 Residential mortgage warehouse borrowings | Minimum | Asset based debt | SOFR | A Debt Instrument [Line Items] | A Basis spread on variable rate 1.75% 1.75% Residential mortgage warehouse borrowings | Maximum | Asset based debt | SOFR | A Debt Instrument [Line Items] | A Basis spread on variable rate 3.30% 2.75% Residential mortgage warehouse borrowings, \$50,000 LIC due August 2025 | Asset based debt | A Debt Instrument [Line Items] | A Debt, face amount \$ 50,000,000 \$ 50,000,000 Residential mortgage warehouse borrowings, \$50,000 LIC due August 2025 | Asset based debt | SOFR | A Debt Instrument [Line Items] | A Basis spread on variable rate 1.75% 1.75% Residential mortgage warehouse borrowings, \$50,000 LIC due August 2025 | Asset based debt | SOFR, two | A Debt Instrument [Line Items] | A Basis spread on variable rate 2.00% 2.00% Residential mortgage warehouse borrowings, \$50,000 LIC due August 2025 | Asset based debt | SOFR, three | A Debt Instrument [Line Items] | A Basis spread on variable rate 2.50% 2.50% Residential mortgage warehouse borrowings, \$25,000 LIC, due June 2025 | Asset based debt | SOFR | A Debt Instrument [Line Items] | A Basis spread on variable rate 1.75% | A Floor rate 2.75% | A Residential mortgage warehouse borrowings, \$30,000 LIC, due February 2025 | Asset based debt | A Debt Instrument [Line Items] | A Debt, face amount \$ 30,000,000 | A Residential mortgage warehouse borrowings, \$30,000 LIC, due February 2025 | Asset based debt | SOFR | A Debt Instrument [Line Items] | A Basis spread on variable rate 1.875% | A Residential Mortgage Warehouse Borrowings, \$10,000 LIC | Asset based debt | A Debt Instrument [Line Items] | A Debt, face amount \$ 10,000,000 | A Residential Mortgage Warehouse Borrowings, \$10,000 LIC | Asset based debt | SOFR | A Debt Instrument [Line Items] | A Basis spread on variable rate 3.30% | A Residential mortgage warehouse borrowings, \$65,000 LIC | Asset based debt | A Debt Instrument [Line Items] | A Debt, face amount \$ 65,000,000 Residential mortgage warehouse borrowings, \$65,000 LIC | Asset based debt | SOFR | A Debt Instrument [Line Items] | A Basis spread on variable rate | A 1.75% Floor rate | A 4.00% Residential mortgage warehouse borrowings, \$65,000 LIC | Asset based debt | SOFR, two | A Debt Instrument [Line Items] | A Basis spread on variable rate | A 2.25% Residential mortgage warehouse borrowings, \$65,000 LIC | Asset based debt | SOFR, three | A Debt Instrument [Line Items] | A Basis spread on variable rate | A 2.75% X - DefinitionDebt Instrument, Floor Interest Rate + ReferencesNo definition available. + Details Name: tipt DebtInstrumentFloorInterestRate Namespace Prefix: tipt. Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage points added to the reference rate to compute the variable rate on the debt instrument. + ReferencesNo definition available. + Details Name: us-gaap DebtInstrumentBasisSpreadOnVariableRate1 Namespace Prefix: us-gaap. Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt, other types of debt. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-4> + Details Name: us-gaap DebtInstrumentCarryingAmount Namespace Prefix: us-gaap. Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482949/835-30-55-8>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B>Reference 3: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69B>Reference 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69C>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482900/835-30-50-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482925/835-30-45-2> + Details Name: us-gaap DebtInstrumentFaceAmount Namespace Prefix: us-gaap. Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B> + Details Name: us-gaap DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap. Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482949/835-30-55-8>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-3>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B>Reference 5: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69B>Reference 6: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69C>Reference 7: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69E>Reference 8: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69F>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B>Reference 11: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1D>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1D>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1D>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1E>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1E>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1E>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1F>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1F>Reference 23: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1F>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1F>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1F>Reference 26: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482925/835-30-45-2>Reference 27: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482900/835-30-50-1> + Details Name: us-gaap DebtInstrumentLineItems Namespace Prefix: us-gaap. Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482900/835-30-50-1>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482925/835-30-45-2>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482900/835-30-50-1>Reference 4: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-4> + Details Name: us-gaap LongTermDebt Namespace Prefix: us-gaap. Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionWeighted average interest rate of long-term debt outstanding calculated at point in time. + ReferencesNo definition available. + Details Name: us-gaap LongtermDebtWeightedAverageInterestRate Namespace Prefix: us-gaap. Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt. TiptreeInsuranceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ConsolidationItemsAxis=us-gaap OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis=tipt. TiptreeCapitalMortgageMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap LongtermDebtTypeAxis=tipt. CorporateDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap CreditFacilityAxis=us-gaap RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VariableRateAxis=us-gaap SecuredOvernightFinancingRateSofrMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap LongtermDebtTypeAxis=tipt. AssetBasedDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap DebtInstrumentAxis=tipt. CorporateDebtPreferredTrustSecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VariableRateAxis=tipt. LIBORMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap DebtInstrumentAxis=tipt. A850JuniorSubordinatedNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap DebtInstrumentAxis=tipt. ResidentialMortgageWarehouseBorrowingsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt RangeAxis=srt MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt RangeAxis=srt MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap DebtInstrumentAxis=tipt. ResidentialMortgageWarehouseBorrowings50000LineOfCreditDueAugust2025Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VariableRateAxis=tipt. SecuredOvernightFinancingRateSOFRTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VariableRateAxis=tipt. SecuredOvernightFinancingRateSOFRThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details

Name: us-gaap_DebtInstrumentAxis=tipt_ResidentialMortgageWarehouseBorrowings25000LineOfCreditDueJune2025Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=tipt_ResidentialMortgageWarehouseBorrowings30000LineOfCreditDueFebruary2025Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=tipt_ResidentialMortgageWarehouseBorrowings10000LineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=tipt_ResidentialMortgageWarehouseBorrowings65000LineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 94 R81.htm IDEA: XBRL DOCUMENT us.24.3 Debt, net - Schedule of Interest Expense Incurred on Debt (Details) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Debt Instrument [Line Items] Á Á Á Total interest expense on debt \$ 7,614 \$ 6,716 \$ 23,919 \$ 20,225 Interest expense - corporate debt Á Á Á Debt Instrument [Line Items] Á Á Á Total interest expense on debt 5,602 4,732 17,491 14,058 Interest expense - asset based debt Á Á Á Debt Instrument [Line Items] Á Á Á Total interest expense on debt \$ 2,012 \$ 1,984 \$ 6,428 \$ 6,167 X - DefinitionLine Items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1:

Reportable information associated with domain numbers defined in one or many axes to the table - ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(f\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.12-04\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 5: <http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69B>Reference 6: <http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69C>Reference 7: <http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69E>Reference 8: <http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69F>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 11: [http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(h\) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147481139/470-20-50-1D](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph \(b\) -Publisher FASB -URI 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asset recognized for present right to economic benefit. + ReferencesReference 1:

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https://asc.fasb.org/1943274/2147478795/946-210-50-2Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(1)) -Publisher FASB -URI 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210.12-12(Column A)(Footnote 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-12(Column C)(Footnote 5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-12(Column C)(Footnote 6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12(Column C)(Footnote 2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12(Column A)(Footnote 2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-3Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12(Column A)(Footnote 6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-3Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12(Column A)(Footnote 7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-3Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12(Column C)(Footnote 9)) -Publisher FASB -URI 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-Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column F)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-6Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column F)(Footnote 7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-6 + Details Name: us-gaap InvestmentOwnedAtFairValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap LiabilitiesFairValueDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFair value portion of loans held-for-sale including, but not limited to, mortgage loans and finance receivables. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap LoansHeldForSaleFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFair value portion of loan receivable, including, but not limited to, mortgage loans held for investment, finance receivables held for investment, policy loans on insurance contracts. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap LoansReceivableFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investments classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(3)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-599-1 + Details Name: us-gaap OtherInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAggregate amount of servicing assets that are subsequently measured at fair value and servicing assets that are subsequently measured using the amortization method. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 860 -SubTopic 50 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481260/860-50-45-2 + Details Name: us-gaap ServicingAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investment in debt security measured at fair value with change in fair value recognized in net income (FV-NI). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-599-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1 + Details Name: us-gaap TradingSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionValue of outstanding derivative securities that permit the holder the right to purchase securities (usually equity) from the issuer at a specified price. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap WarrantsAndRightsOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap InvestmentTypeAxis=us-gaap_ ExchangeTradedFundsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentTypeAxis=tipt_ OtherEquitySecuritiesHeldByTheCompanyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=tipt_InvesqueInc.Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByMeasurementFrequencyAxis=us-gaap_FairValueMeasurementsRecurringMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_USTreasurySecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_USStatesAndPoliticalSubdivisionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_ForeignGovernmentDebtSecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_CertificatesOfDepositMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_AssetBackedSecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_CorporateBondSecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=tipt_CorporateLoansMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=tipt_MortgageLoansHeldforSaleMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_EquitySecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=tipt_BondsAtFairValueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_CollateralizedLoanObligationsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel2Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByMeasurementBasisAxis=us-gaap_EstimateOfFairValueFairValueDisclosureMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 98 R85.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value of Financial Instruments - Schedule of Level 3 Rollforward, Assets Measured on Recurring Basis Utilizing Level 3 Inputs (Details) - USD (\$) in Thousands 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward] Å Balance at January 1, \$ 61,565 \$ 63,590 Earnings \$ 1,333 \$ (3,610) Fair value gain (loss), statement of income location Net realized and unrealized gains (losses) Net realized and unrealized gains (losses) OCI \$ 75 \$ 2,563 Fair value unrealized gain (loss), other comprehensive income statement location not disclosed OCI OCI Purchases \$ 0 \$ 31 Sales and repayments 0 (6) Distributions (1,910) 0 Transfer out of Level 3 0 (41) Conversions to real estate owned 0 81 Balance at September 30, 60,728 61,958 Changes in unrealized gains (losses) included in earnings related to assets still held at period end \$ 1,333 \$ (8,610) Fair value unrealized gain (loss) still held, statement of income location not disclosed Changes in unrealized gains (losses) included in earnings related to assets still held at period end Changes in unrealized gains (losses) included in earnings related to assets still held at period end Changes in unrealized gains (losses) included in OCI related to assets still held at period end \$ 75 \$ 2,563 Conversions to mortgage loans held for sale Å Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward] Å Transfer out of Level 3 (31,435) (33,835) Origination of IRLCs Å Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward] Å Origination of IRLCs \$ 31,100 \$ 33,185 X - DefinitionFair Value, Asset, Recurring Basis, Still Held Unrealized Gain (Loss), Statement Of Income, Extensible List, Not Disclosed Flag + ReferencesNo definition available. + Details Name: tipt_FairValueAssetRecurringBasisStillHeldUnrealizedGainLossStatementOfIncomeExtensibleListNotDisclosedFlag Namespace Prefix: tipt_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFair Value, Measurement With Unobservable Inputs Reconciliation, Recurring Basis, Asset, Distributions + ReferencesNo definition available. + Details Name: tipt_FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetDistributions Namespace Prefix: tipt_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionFair Value, Recurring Basis, Unobservable Input Reconciliation, Asset, Gain (Loss) Statement Of Other Comprehensive Income, Extensible List, Not Disclosed Flag + ReferencesNo definition available. + Details Name: tipt_FairValueRecurringBasisUnobservableInputReconciliationAssetGainLossStatementOfOtherComprehensiveIncomeExtensibleListNotDisclosedFlag Namespace Prefix: tipt_ Data Type:

[https://asc.fasb.org/1943274/2147482106/820-10-50-2](#) + Details Name: us-gaap_AssetsFairValueDisclosureNameSpace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized arising from contingent consideration in a business combination. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 35 -Paragraph 1 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479613/805-30-35-1](#)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(c\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1](#)Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 30 -Section 25 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479668/805-30-25-6](#) + Details Name: us-gaap_BusinessCombinationContingentConsiderationLiabilityNamespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionValue of input used to measure contingent consideration liability from business combination. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#) + Details Name: us-gaap_BusinessCombinationContingentConsiderationLiabilityMeasurementInput Namespace Prefix: us-gaap_Data Type: xbrli:decimalItemType Balance Type: na Period Type: instant X - DefinitionValue of input used to measure derivative asset. + ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 103 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-103](#)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 103 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-103](#)Reference 3: [http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100](#)Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](#)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Reference 10: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \\(e\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6\]\(#\)Reference 11: \[http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477439/946-210-55-1\]\(#\)Reference 12: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \\(a\\)\\(1\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6\]\(#\)Reference 13: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \\(a\\)\\(2\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6\]\(#\)Reference 14: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \\(a\\)\\(4\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6\]\(#\)Reference 15: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \\(a\\)\\(1\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1\]\(#\)Reference 16: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \\(b\\)\\(1\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1\]\(#\)Reference 17: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \\(b\\)\\(2\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1\]\(#\)Reference 18: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \\(c\\)\\(2\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1\]\(#\)Reference 19: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \\(f\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6\]\(#\)Reference 20: \[http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \\(a\\)\\(3\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6\]\(#\)Reference 21: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\(SX 210.6-04\\(3\\)\\(c\\)\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1\]\(#\)Reference 22: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph \\(SX 210.12-13\\(C\\)\\(Column H\\)\\(Footnote 7\\)\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5\]\(#\)Reference 23: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\(SX 210.6-04\\(3\\)\\(h\\)\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1\]\(#\)Reference 24: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph \\(SX 210.12-13\\(C\\)\\(Column A\\)\\(Footnote 3\\)\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5\]\(#\)Reference 25: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph \\(SX 210.12-13\\(C\\)\\(Column H\\)\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5\]\(#\)Reference 26: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5A -Subparagraph \\(SX 210.12-\]\(#\)](#)

[https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2) + Details Name: us-gaap_WarrantsAndRightsOutstandingMeasurementInput Namespace Prefix: us-gaap_Data Type: xbrli:decimalItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByLiabilityClassAxis=us-gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByLiabilityClassAxis=tipt_ContingentConsiderationPossibleEarnoutAmountCashMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_InterestRateLockCommitmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_ResidentialMortgageMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_EquitySecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=tipt_OtherEquitySecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=tipt_EnterpriseLoansAndRelatedReceivablesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=tipt_PullthroughRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ValuationTechniqueAxis=tipt_InternalModelMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_WeightedAverageMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputDiscountRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ValuationTechniqueAxis=tipt_ExternalModelMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=tipt_MeasurementInputCostServiceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=tipt_MeasurementInputPrepaymentRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=tipt_MeasurementInputForecastedEBITDAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputQuotedPriceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=tipt_MeasurementInputImpliedEquityVolatilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputEbitdaMultipleMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ValuationTechniqueAxis=us-gaap_ValuationTechniqueDiscountedCashFlowMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=tipt_MeasurementInputUnderwritingEBITDAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: XML 100 R87.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value of Financial Instruments - Schedule of Fair Values and Carrying Values of Assets and Liabilities (Details) - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Assets:

	2024	2023
1	25,754	25,648
2	138,890	134,131
3	138,890	134,131
4	138,890	134,131
5	138,890	134,131
6	138,890	134,131
7	138,890	134,131
8	138,890	134,131
9	138,890	134,131
10	138,890	134,131
11	138,890	134,131
12	138,890	134,131
13	138,890	134,131
14	138,890	134,131
15	138,890	134,131
16	138,890	134,131
17	138,890	134,131
18	138,890	134,131
19	138,890	134,131
20	138,890	134,131
21	138,890	134,131
22	138,890	134,131
23	138,890	134,131
24	138,890	134,131
25	138,890	134,131
26	138,890	134,131
27	138,890	134,131
28	138,890	134,131
29	138,890	134,131
30	138,890	134,131
31	138,890	134,131
32	138,890	134,131
33	138,890	134,131
34	138,890	134,131
35	138,890	134,131
36	138,890	134,131
37	138,890	134,131
38	138,890	134,131
39	138,890	134,131
40	138,890	134,131
41	138,890	134,131
42	138,890	134,131
43	138,890	134,131
44	138,890	134,131
45	138,890	134,131
46	138,890	134,131
47	138,890	134,131
48	138,890	134,131
49	138,890	134,131
50	138,890	134,131
51	138,890	134,131
52	138,890	134,131
53	138,890	134,131
54	138,890	134,131
55	138,890	134,131
56	138,890	134,131
57	138,890	134,131
58	138,890	134,131
59	138,890	134,131
60	138,890	134,131
61	138,890	134,131
62	138,890	134,131
63	138,890	134,131
64	138,890	134,131
65	138,890	134,131
66	138,890	134,131
67	138,890	134,131
68	138,890	134,131
69	138,890	134,131
70	138,890	134,131
71	138,890	134,131
72	138,890	134,131
73	138,890	134,131
74	138,890	134,131

<https://asc.fasb.org/1943274/2147480081/944-40-50-7A>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 7A-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-7A](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 7A-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-7A)Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(14\)\(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-20-50-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(14)(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-20-50-S99-1)Reference 4: <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 55-Paragraph 29F-Publisher FASB-URI https://asc.fasb.org/1943274/2147480046/944-40-55-29F>Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 7A-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-7A+Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 7A-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-7A+Details) Name: us-gaap PolicyholderFunds Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after valuation allowance, recoverable under reinsurance contracts for losses reported to the ceding insurer but not yet paid and amounts expected for incurred losses and settlement expenses, which have not yet been reported to the ceding insurer. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 55-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147480046/944-40-55-7>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 55-Paragraph 9E-Publisher FASB-URI https://asc.fasb.org/1943274/2147480046/944-40-55-9E>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(cc\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (cc)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-3)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-3)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 4C-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-4C>Reference 6: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147477363/944-310-50-2>Reference 7: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147479838/944-20-50-5>Reference 8: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 310-Name Accounting Standards Codification-Section 45-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147477409/944-310-45-6> + Details Name: us-gaap ReinsuranceRecoverableForUnpaidClaimsAndClaimsAdjustments Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionUndiscounted amount, after reinsurance, of the liability for unpaid claims and allocated claim adjustment expense for short-duration insurance contracts. Excludes unallocated claim adjustment expense. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 55-Paragraph 9E-Publisher FASB-URI https://asc.fasb.org/1943274/2147480046/944-40-55-9E>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 4C-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-4C>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 4B-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-4B> + Details Name: us-gaap ShortdurationInsuranceContractsLiabilityForUnpaidClaimsAndAllocatedClaimAdjustmentExpenseNet Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after effects of reinsurance, of expense (reversal of expense) for claims incurred in prior reporting periods and related claims settlement costs. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 55-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147480046/944-40-55-7>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-3) + Details Name: us-gaap SupplementalInformationForPropertyCasualtyInsuranceUnderwritersCurrentYearClaimsAndClaimsAdjustmentExpense Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, after effects of reinsurance, of expense (reversal of expense) for claims incurred in prior reporting periods and related claims settlement costs. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 55-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147480046/944-40-55-7>Reference 2: [http://](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480081/944-40-50-3)

[Name Accounting Standards Codification - Section 50 - Paragraph 30 - Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40-Reference 12:](#)
[http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22-Reference 13:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt ProductOrServiceAxis=tipt ServiceContractRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ProductOrServiceAxis=tipt MotorClubRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ProductOrServiceAxis=tipt OtherContractRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 105 R92.htm IDEA: XBRL DOCUMENT v3.24.3 Revenue from Contracts with Customers - Schedule of Deferred Assets and Liabilities Related to Revenue From Contracts with Customers \(Details\) \\$ in Thousands 9 Months Ended Sep. 30, 2024 USD \(\\$\)](#)

Deferred acquisition costs $\bar{\Delta}$ Beginning balance \$ 565,746 Ending balance 570,923 Deferred revenue $\bar{\Delta}$ Beginning balance 673,085 Ending balance 692,389 Service and Administrative Fees: $\bar{\Delta}$ Deferred acquisition costs $\bar{\Delta}$ Beginning balance 218,539 Additions 116,811 Amortization 107,304 Ending balance 228,046 Deferred revenue $\bar{\Delta}$ Beginning balance 627,102 Additions 283,740 Amortization 264,206 Ending balance 646,636 Service contract revenue $\bar{\Delta}$ Deferred acquisition costs $\bar{\Delta}$ Beginning balance 201,903 Additions 93,786 Amortization 81,343 Ending balance 214,346 Deferred revenue $\bar{\Delta}$ Beginning balance 605,425 Additions 251,450 Amortization 227,884 Ending balance 628,991 Motor club revenue $\bar{\Delta}$ Deferred acquisition costs $\bar{\Delta}$ Beginning balance 16,636 Additions 23,025 Amortization 25,961 Ending balance 13,700 Deferred revenue $\bar{\Delta}$ Beginning balance 21,677 Additions 29,170 Amortization 33,202 Ending balance 17,645 Other $\bar{\Delta}$ Deferred revenue $\bar{\Delta}$ Beginning balance 0 Additions 3,120 Amortization 3,120 Ending balance \$ 0 X - DefinitionContract with Customer, Liability, Additions + ReferencesNo definition available. + Details Name: tipt ContractWithCustomerLiabilityAdditions Namespace Prefix: tipt Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionContract with Customer, Liability, Revenue Recognized, Including Opening Balance + ReferencesNo definition available. + Details Name: tipt ContractWithCustomerLiabilityRevenueRecognizedIncludingOpeningBalance Namespace Prefix: tipt Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionDeferred Revenue Arrangement [Roll Forward] + ReferencesNo definition available. + Details Name: tipt DeferredRevenueArrangementRollForward Namespace Prefix: tipt Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTable of Deferred Assets Related to Revenue From Contracts with Customers [Roll Forward] + ReferencesNo definition available. + Details Name: tipt TableOfDeferredAssetsRelatedtoRevenueFromContractswithCustomersRollForward Namespace Prefix: tipt Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap ContractWithCustomerLiability Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of amortization expense \(reversal of expense\) for deferred policy acquisition costs. + ReferencesReference 1: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \\(g\\)\\(1\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 2:\]\(#\) \[http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \\(b\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2Reference 3:\]\(#\) \[http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2B -Subparagraph \\(a\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2BReference 4:\]\(#\) \[http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479401/944-30-55-2Reference 5:\]\(#\) \[http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph \\(d\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479868/944-20-45-2Reference 6:\]\(#\) \[http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph \\(b\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 7:\]\(#\) \[http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\(SX 210.7-04\\(7\\)\\(a\\)\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 8:\]\(#\) \[http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \\(c\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-1 + Details Name: us-gaap DeferredPolicyAcquisitionCostAmortizationExpense Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred policy acquisition cost capitalized on contract remaining in force. + ReferencesReference 1: \\[http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \\\(g\\\)\\\(1\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 2:\\]\\(#\\) \\[http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2B -Subparagraph \\\(a\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2BReference 3:\\]\\(#\\) \\[http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2B -Subparagraph \\\(a\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479401/944-30-55-2Reference 4:\\]\\(#\\) \\[http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \\\(SX 210.7-03\\\(a\\\)\\\(7\\\)\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5:\\]\\(#\\) \\[http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 825 -Topic 944 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478219/944-825-45-1Reference 6:\\]\\(#\\) \\[http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2B -Subparagraph \\\(b\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2B + Details Name: us-gaap DeferredPolicyAcquisitionCosts Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of deferred policy acquisition cost capitalized. + ReferencesReference 1: \\\[http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2B -Subparagraph \\\\(a\\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2BReference 2:\\\]\\\(#\\\) \\\[http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \\\\(g\\\\)\\\\(1\\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 3:\\\]\\\(#\\\) \\\[http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479401/944-30-55-2 + Details Name: us-gaap DeferredPolicyAcquisitionCostsAdditions Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: srt ProductOrServiceAxis=tipt ServiceAndAdministrativeFeesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ProductOrServiceAxis=tipt MotorClubRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ProductOrServiceAxis=tipt OtherContractRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 106 R93.htm IDEA: XBRL DOCUMENT v3.24.3 Revenue from Contracts with Customers - Narrative \\\\(Details\\\\) - USD \\\\(\\\\\$ \\\\) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Revenue from Contract with Customer \\\\[Abstract\\\\] \\\\$\bar{\Delta}\\\\$ \\\\$\bar{\Delta}\\\\$ Deferred acquisition costs, impairment \\\\\$ 0 \\\\\$ 0 \\\\\$ 0 X - DefinitionAmount of impairment loss for deferred policy acquisition costs. + ReferencesReference 1: \\\\[http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2B -Subparagraph \\\\\(a\\\\\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479432/944-30-50-2B + Details Name: us-gaap DeferredPolicyAcquisitionCostsImpairmentLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 107 R94.htm IDEA: XBRL DOCUMENT v3.24.3 Other Assets and Other Liabilities and Accrued Expenses - Schedule of Other Assets \\\\\(Details\\\\\) - USD \\\\\(\\\\\\$ \\\\\) in Thousands Sep. 30, 2024 Dec. 31, 2023 Deferred costs, Capitalized, Prepaid, and Other Assets Disclosure \\\\\[Abstract\\\\\] \\\\\$\bar{\Delta}\\\\\$ \\\\\$\bar{\Delta}\\\\\$ Accrued investment income \\\\\\$ 9,172 \\\\\\$ 6,269 Loans eligible for repurchase 44,290 32,183 Mortgage servicing rights 39,634 40,836 Right of use\\\\]\\\\(#\\\\)\\\]\\\(#\\\)\\]\\(#\\)\]\(#\)](#)

xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 108 R95.htm IDEA: XBRL DOCUMENT v3.24.3 Other Assets and Other Liabilities and Accrued Expenses - Schedule of Depreciation Expense (Details) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Furniture and Fixtures A A A Property, Plant and Equipment [Line Items] A A A Depreciation expense related to furniture, fixtures and equipment \$ 1,516 1,429 \$ 4,637 4,668 X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482099/360-10-50-1> + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A> + Details Name: us-gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 109 R96.htm IDEA: XBRL DOCUMENT v3.24.3 Other Assets and Other Liabilities and Accrued Expenses - Schedule of Other Liabilities and Accrued Expenses (Details) - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract] A A Accounts payable and accrued expenses \$ 81,923 \$ 114,568 Loans eligible for repurchase liability 44,290 32,183 Deferred tax liabilities, net 188,854 139,845 Operating lease liabilities \$ 37,790 \$ 40,403 Operating lease liability, balance sheet location Total other liabilities and accrued expenses Total other liabilities and accrued expenses Commission payable \$ 1,339 \$ 36,728 Derivative liabilities 10,131 4,503 Due to broker/trustee 20,217 17,054 Other 22,644 18,460 Total other liabilities and accrued expenses \$ 407,188 \$ 403,744 X - DefinitionSum of the carrying values as of the balance sheet date of obligations incurred through that date, including liabilities incurred and payable to vendors for goods and services received, taxes, interest, rent and utilities, compensation costs, payroll taxes and fringe benefits (other than pension and postretirement obligations), contractual rights and obligations, and statutory obligations. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1> + Details Name: us-gaap_AccountsPayableAndAccruedLiabilitiesCurrentAndNoncurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for sales commissions. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1> + Details Name: us-gaap_AccruedSalesCommissionCurrentAndNoncurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, including accrued interest, to be repaid to counterparty to repurchase agreement when carrying amount or market value if higher, of security or other asset sold under repurchase agreement exceeds 10 percent of total assets. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 860 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481420/860-30-50-7>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 860 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481444/860-30-45-2>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(m)(1)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(m)(1)(ii)(A)(iii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1> + Details Name: us-gaap_AssetsSoldUnderAgreementsToRepurchaseRepurchaseLiability Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences with jurisdictional netting. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)(b)(2)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482525/740-10-45-4>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482525/740-10-45-6> + Details Name: us-gaap_DeferredIncomeTaxLiabilitiesNet Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset. Includes liabilities not subject to a master netting arrangement and not elected to be offset. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-3>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Section 50 -Paragraph (e) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(4) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 16: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478795/946-210-50-6>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(e)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13(C)Column H)(Footnote 7)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477271/946-320-S99-5>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(d)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(C)Column G)(Footnote 8)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477271/946-320-S99-5>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13(C)Column H)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477271/946-320-S99-5>Reference 23: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(C)Column E)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477271/946-320-S99-5>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5A -Subparagraph (SX 210.12-13A(C)Column E)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477271/946-320-S99-5>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5B -Subparagraph (SX 210.12-13B(C)Column E)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477271/946-320-S99-5>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5B -Subparagraph (SX 210.12-13B(C)Column E)(Footnote 4)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477271/946-320-S99-5>Reference 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483466/210-20-50-3>Reference 28: <http://www.xbrl.org/2003/role/exampleRef> -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 22 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483444/210-20-55-22>Reference 29: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483444/210-20-55-10>Reference 30: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-10> + Details Name: us-gaap_DerivativeLiabilities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount payable to correspondent broker-dealer. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 940 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481833/940-20-45-3> + Details Name: us-gaap_DueToCorrespondentBrokers Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479041/842-20-45-1> + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIndicates line item in statement of financial position that includes operating lease liability. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479041/842-20-45-2> + Details Name: us-gaap_OperatingLeaseLiabilityStatementOfFinancialPositionExtensibleList Namespace Prefix: us-gaap_Data Type: enum2:enumerationSetItemType Balance Type: na Period Type: instant X - DefinitionAmount of liabilities classified as other. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 3: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(12)(b)(2)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(12)(b)(3)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 6: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(12)(b)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 7: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1> + Details Name: us-gaap_OtherLiabilities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe aggregate carrying amount, as of the balance sheets date, of obligations not otherwise itemized or categorized in the footnotes to the financial statements. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1> + Details Name: us-gaap_OtherSundryLiabilities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 110 R97.htm IDEA: XBRL DOCUMENT v3.24.3 Other Revenue and Other Expenses - Schedule of Other Income (Details) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Segment Reporting Information [Line Items] A A A Other investment income \$ 6,885 \$ 6,091 19,389 \$ 16,857 Financing interest income 4,967 4,486 13,978 12,426 Other 6,509 X,185 18,627 13,832 Total other revenue 18,361 15,762 51,994 43,115 Insurance A A A Segment Reporting Information [Line Items] A A A Other \$ 6,150 \$ 4,690 17,439 \$ 11,208 X - DefinitionOther Investment Income + ReferencesNo definition available. + Details Name: tpt:OtherInvestmentIncome Namespace Prefix: tpt_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of operating interest income, including, but not limited to, amortization and accretion of premiums and discounts on securities. +

ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(1\)\(e\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 3: <http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph \(SX 210.12-14\(Colum E\)\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Colum E)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph \(SX 210.12-14\(Colum E\)\(Footnote 4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Colum E)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6)Reference 6: <http://www.xbrl.org/2003/role/exampleRef-Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10>Reference 7: <http://www.xbrl.org/2003/role/exampleRef-Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 45 -Paragraph 39 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477346/946-830-45-39>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-07\(1\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(1)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1)Reference 9: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph \(SX 210.12-14\(Colum E\)\(Footnote 6\)\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Colum E)(Footnote 6)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6) + Details Name: us-gaap InterestIncomeOperating Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue earned, classified as other, excluding interest income. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(13\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(1\)\(e\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap NoninterestIncomeOtherOperatingIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe total amount of other operating income, the components of which are not separately disclosed on the income statement, from items that are associated with the entity's normal revenue producing operation. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap OtherOperatingIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap SegmentReportingInformationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap StatementBusinessSegmentAxis=tipt TiptreeInsuranceMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 111 R98.htm IDEA: XBRL DOCUMENT v3.24.3 Other Revenue and Other Expenses - Schedule of Other Expense (Details) - USD (\$) in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Other Income and Expenses [Abstract] Á Á Á General and administrative \$ 11,026 \$ 9,405 \$ 31,877 \$ 28,441 Professional fees 7,106 6,804 22,402 20,991 Premium taxes 3,662 2,767 14,781 13,920 Mortgage origination expenses 3,337 3,178 9,817 9,398 Rent and related 3,988 4,009 12,252 11,883 Other 5,671 2,774 20,077 10,224 Total other expenses \$ 34,790 \$ 28,937 \$ 111,206 \$ 94,857 Tax - DefinitionExpenses paid for obtaining loans which includes expenses such as application and origination fees. + ReferencesNo definition available. + Details Name: us-gaap LoanProcessingFee Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of net occupancy expense that may include items, such as depreciation of facilities and equipment, lease expenses, property taxes and property and casualty insurance expense. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(6\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(14\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(14)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1)Reference 3: <http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 840 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481161/840-30-50-1> + Details Name: us-gaap OccupancyNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe total amount of other operating cost and expense items that are associated with the entity's normal revenue producing operation. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(3\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(7\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(7)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1) + Details Name: us-gaap OtherCostAndExpenseOperating Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap OtherIncomeAndExpensesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense related to nonoperating activities, classified as other. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap OtherNonoperatingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionA fee charged for services from professionals such as doctors, lawyers and accountants. The term is often expanded to include other professions, for example, pharmacists charging to maintain a medicinal profile of a client or customer. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10>Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph \(k\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (k) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-3)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-07\(2\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1) + Details Name: us-gaap ProfessionalFees Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap SellingGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of tax expense classified as other. + ReferencesNo definition available. + Details Name: us-gaap TaxesOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 112 R99.htm IDEA: XBRL DOCUMENT v3.24.3 Stockholders' Equity - Narrative (Details) - USD (\$) 1 Months Ended 3 Months Ended 9 Months Ended Jun. 21, 2022 Apr. 30, 2024 Mar. 31, 2024 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Class of Warrant or Right [Line Items] Á Á Á Á Á Preferred stock, face value Á Á Á \$ 80,000,000 Á \$ 80,000,000 Á \$ 80,000,000 Á Preferred stock dividend rate Á Á Á Á 8.00% Á Á Subsidiary preferred dividends declared Á Á Á 1,612,000 \$ 1,613,000 \$ 4,804,000 \$ 4,787,000 Á Preferred stock, conversion premium Á Á Á Á 33.00% Á Á Preferred stock, conversion make-whole period Á Á Á Á 5 years Á Á Proceeds from dividends Á Á Á 0 \$ 0 Á Á Amount available for ordinary dividends of the Company's insurance company subsidiaries Á Á Á \$ 24,327,000 Á \$ 24,327,000 Á \$ 24,327,000 Fortegra Warrants Á Á Á Á Á Class of Warrant or Right [Line Items] Á Á Á Á Á Warrant term Á Á Á Á 7 years Á 7 years Á Warrant, exercise premium Á Á Á 33.00% Á 33.00% Á Fortegra Warrants [Warburg Á Á Á Á Á Á Class of Warrant or Right [Line Items] Á Á Á Á Á Warrant, if-exercised additional ownership interest Á Á Á 3.70% Á 3.70% Á Additional Warrants Á Á Á Á Á Class of Warrant or Right [Line Items] Á Á Á Á Á Warrant term Á Á Á Á 7 years Á 7 years Á Warrant, exercise price (in dollars per share) Á Á Á \$ 0.01 Á \$ 0.01 Á Warrant, forfeiture, excess return on investment Á Á Á 23.00% Á 23.00% Á Warrant, vesting, excess return on investment Á Á Á 30.00% Á 30.00% Á Additional Warrants [Warburg Á Á Á Á Á Class of Warrant or Right [Line Items] Á Á Á Á Á Warrant, if-exercised additional ownership interest Á Á Á 1.70% Á 1.70% Á Warrant, exercisable, percentage of common stock sold trigger Á Á Á Á 50.00% Á Á Fortegra Á Á Á Á Á Á Class of Warrant or Right [Line Items] Á Á Á Á Á WP transaction, issuance of equity value Á Á Á \$ 30,044,000 Á Á Á Fortegra [Warburg Á Á Á Á Á Á Class of Warrant or Right [Line Items] Á Á Á Á Á WP transaction, issuance of equity value \$ 200,000,000 \$ 9,889,000 Á Á Á Á Ownership percentage by noncontrolling owners Á Á Á 17.70% Á 17.70% Á Preferred stock, if-converted additional ownership percentage Á Á Á 6.30% Á 6.30% Á Preferred stock, if-converted ownership percentage Á Á Á 24.10% Á 24.10% Á Fortegra [Tiptree Holdings Á Á Á Á Á Class of Warrant or Right [Line Items] Á Á Á Á Á Ownership percentage by parent Á Á Á 79.30% Á 79.30% Á Á Fortegra [Fortegra Directors Á Á Á Á Á Á Class of Warrant or Right [Line Items] Á Á Á Á Á WP transaction, issuance of equity value Á \$ 67,000 Á Á Á Á Ownership percentage by noncontrolling owners Á Á Á 3.00% Á 3.00% Á Common stock Á Á Á Á Á Class of Warrant or Right [Line Items] Á Á Á Á Á Stock repurchase program, authorized amount Á Á Á \$ 20,000,000 Á \$ 20,000,000 Á Remaining repurchase authorization Á Á Á \$ 11,945,000 Á \$ 11,945,000 Á X - DefinitionAmount authorized for purchase of share under share repurchase plan. Includes, but is not limited to, repurchase of stock and unit of ownership. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 505 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481520/505-30-50-4> + Details Name: srt StockRepurchaseProgramAuthorizedAmount1 Namespace Prefix: srt_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionClass of Warrant or Right, Exercisable, Percentage of Common Stock Sold Trigger + ReferencesNo definition available. + Details Name: tipt ClassOfWarrantOrRightExercisablePercentageOfCommonStockSoldTrigger Namespace Prefix: tipt_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: duration X - DefinitionClass of Warrant or Right, Exercise Premium + ReferencesNo definition available. + Details Name: tipt ClassOfWarrantOrRightExercisePremium Namespace Prefix: tipt_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: instant X - DefinitionClass of Warrant or Right, Forfeiture, Excess Return On Investment, Percentage + ReferencesNo definition available. + Details Name: tipt ClassOfWarrantOrRightForfeitureExcessReturnOnInvestmentPercentage Namespace Prefix: tipt_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: instant X - DefinitionClass of Warrant or Right, If-exercised Additional Ownership Interest + ReferencesNo definition available. + Details Name: tipt ClassOfWarrantOrRightIfExercisedAdditionalOwnershipInterest Namespace Prefix: tipt_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: instant X - DefinitionClass of Warrant or Right, Vest, Excess Return On Investment, Percentage + ReferencesNo definition available. + Details Name: tipt ClassOfWarrantOrRightVestExcessReturnOnInvestmentPercentage Namespace Prefix: tipt_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: instant X - DefinitionPreferred Stock, Convertible, Conversion Premium + ReferencesNo definition available. + Details Name: tipt PreferredStockConvertibleConversionPremium Namespace Prefix: tipt_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: duration X - DefinitionPreferred Stock, Convertible, If-converted Additional Ownership Percentage + ReferencesNo definition available. + Details Name: tipt PreferredStockConvertibleIfConvertedAdditionalOwnershipPercentage Namespace Prefix: tipt_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: instant X - DefinitionPreferred Stock, Convertible, If-converted Ownership Percentage + ReferencesNo definition available. + Details Name: tipt PreferredStockConvertibleIfConvertedOwnershipPercentage Namespace Prefix: tipt_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: instant X - DefinitionPreferred Stock, Convertible, Make-Whole Period + ReferencesNo definition available. + Details Name: tipt PreferredStockConvertibleMakeWholePeriod Namespace Prefix: tipt_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionExercise price per share or per unit of warrants or rights outstanding. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3> + Details Name: us-gaap ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap ClassOfWarrantOrRightLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionRepresents a sale (new stock issuance) by a subsidiary to noncontrolling interests (third parties, parties directly or indirectly unrelated to parent) during the period. The capital transaction by subsidiary does not result in a loss of control by the parent, but does effect a change in total (consolidated) equity attributable to the parent. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section S99 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph \(d\) -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (d) -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A) + Details Name: us-gaap ConsolidationLessThanWhollyOwnedSubsidiaryParentOwnershipInterestChangesIssuanceOffEquityBySubsidiaryToNoncontrollingInterests Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of paid and unpaid preferred stock dividends declared with the form of settlement in cash, stock and payment-in-kind (PIK). + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.3-04\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 45 -Paragraph 2 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477787/942-405-45-2> + Details Name: us-gaap DividendsPreferredStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe equity interest of noncontrolling shareholders, partners or other equity holders in consolidated entity. + ReferencesNo definition available. + Details Name: us-gaap MinorityInterestOwnershipPercentageByNoncontrollingOwners Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionThe parent entity's interest in net assets of the subsidiary, expressed as a percentage. + ReferencesNo definition available. + Details Name: us-gaap MinorityInterestOwnershipPercentageByParent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionThe percentage rate used to calculate dividend payments on preferred stock. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.12-12A\(Colum A\)\(Footnote 3\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.12-12A(Colum A)(Footnote 3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-2)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.12-12\(Colum A\)\(Footnote 4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-12(Colum A)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.12-12\(Colum A\)\(Footnote 4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12(Colum A)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-3)

12B(Column A)(Footnote 3)) -Publisher FASB -URI https://asc.fasb.org/1943274/214747721/946-320-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column A)(Footnote 3)) -Publisher FASB -URI https://asc.fasb.org/1943274/214747721/946-320-S99-6 + Details Name: us-gaap PreferredStockDividendRatePercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionValue of nonredeemable preferred shares and preferred shares redeemable solely at option of issuer, held by shareholders. Excludes preferred shares repurchased and held as treasury shares. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap PreferredStockValueOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDividends received on equity and other investments during the current period. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-16 + Details Name: us-gaap ProceedsFromDividendsReceived Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of dividends that can be declared or paid without approval of regulatory agency. + ReferencesNo definition available. + Details Name: us-gaap_ StatutoryAccountingPracticesStatutoryAmountAvailableForDividendPaymentsWithoutRegulatoryApproval Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount remaining authorized for purchase of share under share repurchase plan. Includes, but is not limited to, repurchase of stock and unit of ownership. + ReferencesNo definition available. + Details Name: us-gaap_ StockRepurchaseProgramRemainingAuthorizedRepurchaseAmount1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPeriod between issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in 'PnYnMnDtHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap WarrantsAndRightsOutstandingTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_ClassOfWarrantOrRightAxis=tipt_FortegaWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ClassOfWarrantOrRightAxis=tipt_WarburgMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ClassOfWarrantOrRightAxis=tipt_WarburgAdditionalWarrantsAndTiptreeAdditionalWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_OwnershipAxis=tipt_FortegaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=tipt_TiptreeHoldingsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=tipt_FortegaManagementAndDirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 113 R100.htm IDEA: XBRL DOCUMENT v3.24.3 Stockholders' Equity - Dividends (Details) - \$ / shares 3 Months Ended Sep. 30, 2024 Jun. 30, 2024 Mar. 31, 2024 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Sep. 30, 2023 Sep. 30, 2023 Equity [Abstract] Á Á Á Á Á Á Á Cash dividends declared (in dollars per share) \$ 0.06 \$ 0.06 \$ 0.06 \$ 0.05 \$ 0.05 \$ 0.05 \$ 0.18 \$ 0.15 X - DefinitionAggregate dividends declared during the period for each share of common stock outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_CommonStockDividendsPerShareDeclared Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 114 R101.htm IDEA: XBRL DOCUMENT v3.24.3 Stockholders' Equity - Noncontrolling Interest (Details) - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Á Á Total non-controlling interests \$ 194,254 \$ 159,699 Fortega preferred interests Á Á Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Á Á Total non-controlling interests 77,679 77,679 Fortega common interests Á Á Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Á Á Total non-controlling interests \$ 116,575 \$ 82,020 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_ConsolidationLessThanWhollyOwnedSubsidiaryParentOwnershipInterestEffectsOfChangesNetLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 13: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_MinorityInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_StatementClassOfStockAxis=tipt_FortegaPreferredInterestMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=tipt_FortegaCommonInterestMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 115 R102.htm IDEA: XBRL DOCUMENT v3.24.3 Stockholders' Equity - Statutory Dividends (Details) - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Equity [Abstract] Á Á Amount available for ordinary dividends of the Company's insurance company subsidiaries \$ 24,327 \$ 24,327 X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of dividends that can be declared or paid without approval of regulatory agency. + ReferencesNo definition available. + Details Name: us-gaap_StatutoryAccountingPracticesStatutoryAmountAvailableForDividendPaymentsWithoutRegulatoryApproval Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 116 R103.htm IDEA: XBRL DOCUMENT v3.24.3 Accumulated Other Comprehensive Income (Loss) (AOCI) - Schedule of Activity in AOCI (Details) - USD (\$) \$ in Thousands 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Accumulated Other Comprehensive Income (Loss), Net of Tax [Roll Forward] Á Á Beginning balance \$ 576,565 \$ 533,573 Other comprehensive income (losses) before reclassifications 14,549 (3,728) Amounts reclassified from AOCI 117 2,235 OCI 14,666 (1,493) Ending balance 656,200 543,573 Total AOCI Á Á Accumulated Other Comprehensive Income (Loss), Net of Tax [Roll Forward] Á Á Beginning balance (32,243) (50,354) Ending balance (17,577) (51,847) Unrealized gains (losses) on available for sale securities Á Á Accumulated Other Comprehensive Income (Loss), Net of Tax [Roll Forward] Á Á Beginning balance (32,145) (43,043) Other comprehensive income (losses) before reclassifications 9,308 (5,126) Amounts reclassified from AOCI 117 2,235 OCI 9,425 (2,891) Ending balance (22,720) (45,934) Foreign currency translation adjustment Á Á Accumulated Other Comprehensive Income (Loss), Net of Tax [Roll Forward] Á Á Beginning balance (98) (7,311) Other comprehensive income (losses) before reclassifications 5,241 1,398 Amounts reclassified from AOCI 0 0 OCI 5,241 1,398 Ending balance 5,143 (5,913) Non-controlling interests Á Á Accumulated Other Comprehensive Income (Loss), Net of Tax [Roll Forward] Á Á Other comprehensive income (losses) before reclassifications (3,764) 345 Amounts reclassified from AOCI 0 0 OCI (3,764) 345 AOCI non-controlling interest Á Á Accumulated Other Comprehensive Income (Loss), Net of Tax [Roll Forward] Á Á Beginning balance 6,170 10,925 Ending balance 2,406 11,270 Total AOCI to Tiptree Inc. Á Á Accumulated Other Comprehensive Income (Loss), Net of Tax [Roll Forward] Á Á Beginning balance (26,073) (39,429) Other comprehensive income (losses) before reclassifications 10,785 (3,383) Amounts reclassified from AOCI 117 2,235 OCI 10,902 (1,148) Ending balance \$ (15,171) \$ (40,577) X - DefinitionOther Comprehensive Income (Loss), Net of Tax, Including WP Transaction Adjustment + ReferencesNo definition available. + Details Name: tipt_OtherComprehensiveIncomeLossNetOfTaxIncludingWPTransactionAdjustment Namespace Prefix: tipt_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_AOCIAttributableToParentNetOfTaxRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Balance Type: na Period Type: duration X - DefinitionAmount after tax, before reclassification adjustments of other comprehensive income (loss). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-4Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 55 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482739/220-10-55-15 + Details Name: us-gaap_OtherComprehensiveIncomeLossBeforeReclassificationsNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of reclassification adjustments of other comprehensive income (loss). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-4Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 55 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482739/220-10-55-15 + Details Name: us-gaap_ReclassificationFromAccumulatedOtherComprehensiveIncomeCurrentPeriodNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI

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https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI 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http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards 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-Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 41 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-41Reference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_StatementEquityComponentsAxis=us-gaap_IncludingPortionAttrib

Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReferece 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReferece 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReferece 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReferece 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReferece 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6 + Details Name: us-gaap_ReclassificationAdjustmentOutOfAccumulatedOtherComprehensiveIncomeLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_ReclassificationOutOfAccumulatedOtherComprehensiveIncomeAxis=us-gaap_ReclassificationOutOfAccumulatedOtherComprehensiveIncomeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementEquityComponentsAxis=us-gaap_AccumulatedNetInvestmentGainLossIncludingPortionAttributableToNoncontrollingInterestMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 118 R105.htm IDEA: XBRL DOCUMENT V3.24.3 Stock Based Compensation - Equity Plan (Details) - Tiptree Inc. 2017 Omnibus Incentive Plan 9 Months Ended Sep. 30, 2024 shares Number of shares Å Available for issuance, beginning of period (in shares) 2,260,550 Forfeited (in shares) 12,437 Available for issuance, end of period (in shares) 760,485 RSU, stock and option awards Å Number of shares Å Granted (in shares) (91,669) PRSUs Å Number of shares Å Granted (in shares) (1,420,833) X - DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares issued under share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardSharesIssuedInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares (or other type of equity) forfeited during the period. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesShareBasedCompensationForfeited Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PlanNameAxis=tipt.TiptreeFinancialInc.2017OmnibusIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_StockCompensationPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_PerformanceSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 119 R106.htm IDEA: XBRL DOCUMENT V3.24.3 Stock Based Compensation - Restricted Stock Units and Restricted Stock (Details) - RSUs - \$ / shares 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Å Å Award vesting period 3 years Å Tiptree Inc. 2017 Omnibus Incentive Plan Å Å Number of shares issuable Å Å Unvested units, beginning of period (in shares) 253,231 Å Granted (in shares) 91,669 105,008 Vested (in shares) (44,779) (352,784) Forfeited (in shares) (12,437) Å Unvested units, end of period (in shares) 287,684 Å Weighted average grant date fair value Å Å Unvested units, beginning of period (in dollars per share) \$ 14.25 Å Granted (in dollars per share) 16.26 Å Vested (in dollars per share) 14.42 Å Forfeited (in dollars per share) 16.66 Å Unvested units, end of period (in dollars per share) \$ 15.22 Å Tiptree Inc. 2017 Omnibus Incentive Plan | Employees Å Å Number of shares issuable Å Å Granted (in shares) 78,360 81,874 Vested (in shares) (31,470) (329,650) Vesting - first tranche Å Å Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Å Å Award vesting rights, percentage 33.33% Å Vesting - second tranche Å Å Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Å Å Award vesting rights, percentage 33.33% Å Vesting - third tranche Å Å Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Å Å Award vesting rights, percentage 33.33% Å Cliff vest, 2025 | Tiptree Inc. 2017 Omnibus Incentive Plan | Employees Å Å Number of shares issuable Å Å Granted (in shares) 139,888 Å Cliff vest, 2026 | Tiptree Inc. 2017 Omnibus Incentive Plan | Employees Å Å Number of shares issuable Å Å Granted (in shares) 76,930 Å Cliff vest, 2027 | Tiptree Inc. 2017 Omnibus Incentive Plan | Employees Å Å Number of shares issuable Å Å Granted (in shares) 70,866 Å X - DefinitionPeriod over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMdnTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardVestingPeriod1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe number of equity-based payment instruments, excluding stock (or unit) options, that were forfeited during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionWeighted average fair value as of the grant date of equity-based award plans other than stock (unit) option plans that were not exercised or put into effect as a result of the occurrence of a terminating event. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeituresWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe number of grants made during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe weighted average fair value at grant date for nonvested equity-based awards issued during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe number of non-vested equity-based payment instruments, excluding stock (or unit) options, that validly exist and are outstanding as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPer share or unit weighted-average fair value of nonvested award under share-based payment arrangement. Excludes share and unit options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedWeightedAverageGrantDateFairValueRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe number of equity-based payment instruments, excluding stock (or unit) options, that vested during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe weighted average fair value as of grant date pertaining to an equity-based award plan other than a stock (or unit) option plan for which the grantee gained the right during the reporting period, by satisfying service and performance requirements, to receive or retain shares or units, other instruments, or cash in accordance with the terms of the arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher

[illegible]

definition available. + Details Name: tipt ShareBasedCompensationArrangementByShareBasedPaymentAwardPerformanceSharePriceAdjustedForCumulativeDividends Namespace Prefix: tipt_Data Type: dtr-types:1.perShareItem Type Balance Type: na Period Type: instant X - DefinitionEstimated period over which an employee is required to provide service in exchange for the equity-based payment award, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardRequisiteServicePeriod1 Namespace Prefix: us-gaap_Data Type: xbrli:durationItem Type Balance Type: na Period Type: duration X - DefinitionThe number of grants made during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\)\(01\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - DefinitionThe number of non-vested equity-based payment instruments, excluding stock (or unit) options, that validly exist and are outstanding as of the balance sheet date. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(ii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionThe number of equity-based payment instruments, excluding stock (or unit) options, that vested during the reporting period. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\)\(02\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsAndMethodologyAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(iii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(ii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(iv\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1D>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(ii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\)\(01\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\)\(02\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\)\(03\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\)\(04\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(ii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\)\(02\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\)\(03\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(d\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(d\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 24: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 25: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(ii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 26: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(iii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 27: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(iv\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap_Data Type: xbrli:durationItem Type Balance Type: na Period Type: duration X - Details Name: us-gaap AwardTypeAxis=us-gaap PerformanceSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt TitleOfIndividualAxis=srt ManagementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VestingAxis=tipt ShareBasedPaymentArrangementTrancheFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VestingAxis=tipt ShareBasedPaymentArrangementTrancheFiveMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VestingAxis=tipt ShareBasedPaymentArrangementTrancheSixMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VestingAxis=tipt ShareBasedPaymentArrangementTrancheSevenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VestingAxis=tipt ShareBasedPaymentArrangementTrancheEightMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 122 R109.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Based Compensation - Stock Options Awards (Details) - shares 9 Months Ended 45 Months Ended Sep. 30, 2024 Sep. 30, 2024 Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á A Granted in period (in shares) A 0 Stock options Á A Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á A Expiration period 10 years Á Vesting - first tranche | Stock options Á A Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á A Award vesting rights, percentage 33.33% Á Award vesting period 3 years Á Vesting - second tranche | Stock options Á A Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á A Award vesting rights, percentage 33.33% Á Award vesting period 4 years Á Vesting - third tranche | Stock options Á A Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á A Award vesting rights, percentage 33.33% Á Award vesting period 5 years Á X - DefinitionPeriod over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition. + ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1 Namespace Prefix: us-gaap_Data Type: xbrli:durationItem Type Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1D>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(ii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\)\(01\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(ii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\)\(01\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 14:

Section 50 - Paragraph 2 - Subparagraph (c)(2)(iii)(01) - Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef - Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) - Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItem Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionPercentage of vesting of award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardVestingRightsPercentage Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPeriod from grant date that an equity-based award expires, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardExpirationTerm Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=us-gaap_ShareBasedCompensationAwardTrancheTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=us-gaap_ShareBasedCompensationAwardTrancheThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 123 R110.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Based Compensation - Schedule of Stock Option Activity Rollforward (Details) - Stock options 9 Months Ended Sep. 30, 2024 \$ / shares shares Options outstanding Á Balance, beginning of period (in shares) | shares 1,583,873 Balance, end of period (in shares) | shares 1,583,873 Weighted average exercise price (in dollars per stock option) Á Balance, beginning of period (in dollars per share) | \$ / shares \$ 6.51 Balance, end of period (in dollars per share) | \$ / shares 6.51 Weighted average grant date value (in dollars per stock option) Á Balance, beginning of period (in dollars per share) | \$ / shares 2.25 Balance, end of period (in dollars per share) | \$ / shares \$ 2.25 Options exercisable Á Balance, beginning of period (in shares) | shares 1,225,083 Balance, end of period (in shares) | shares 1,442,114 Share-based Compensation Arrangement by Share-based Payment Award, Options, Additional Disclosures [Abstract] Á Weighted average remaining contractual term at September Á 30, 2024 (in years) 3 years 6 months X - DefinitionOptions Exercisable + ReferencesNo definition available. + Details Name: tipt_OptionsExercisableAbstract Namespace Prefix: tipt_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsAdditionalDisclosuresAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingRollForward Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePriceRollforward Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionWeighted average grant-date fair value of non-vested options outstanding. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedWeightedAverageGrantDateFairValueAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (e)(1) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 124 R111.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Based Compensation - Subsidiary Equity Incentive Plan (Details) - USD (\$) \$ in Thousands 1 Months Ended 9 Months Ended Jan. 18, 2024 Jan. 31, 2024 Nov. 30, 2023 May 31, 2023 Oct. 31, 2022 Jun. 30, 2022 Sep. 30, 2024 RSUs Á Á Á Á Á Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Á Á Á Á Award vesting period Á Á Á Á Á 3 years PRSUs Á Á Á Á Á Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Á Á Á Á Historical volatility Á 39.10% Á 39.23% 38.75% Á Risk-free rate Á 3.80% Á 3.95% 3.04% Á Dividend yield Á 1.05% Á 1.44% 1.45% Á Expected term (years) Á 5 years 6 months Á 5 years 10 months 24 days 6 years Á Fortegra Plan Á Á Á Á Á Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Á Á Á Á Percentage of outstanding stock outstanding, maximum 11.00% Á Á Á Á Á Fortegra Plan | Stock options Á Á Á Á Á Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Á Á Á Á Percentage of outstanding stock outstanding, current Á Á Á Á Á 0.40% Award vesting period Á Á 5 years 5 years Á Á Historical volatility Á Á 45.00% 45.00% Á Á Risk-free rate Á Á 3.70% 3.70% Á Á Dividend yield Á Á 0.00% 0.00% Á Á Expected term (years) Á Á 4 years 2 months 12 days 4 years 2 months 12 days Á Á Fortegra Plan | RSUs Á Á Á Á Á Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Á Á Á Á Percentage of outstanding stock outstanding, current Á Á Á Á Á 0.20% Fortegra Plan | PRSUs Á Á Á Á Á Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Á Á Á Á Percentage of outstanding stock outstanding, current Á Á Á Á Á 3.90% Sale percentage threshold Á Á 50.00% 50.00% Á Á Fortegra Plan | PRSUs | Minimum Á Á Á Á Á Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Á Á Á Á Aggregate pool, liability awards Á Á Á Á Á \$ 5,000 Fortegra Plan | PRSUs | Maximum Á Á Á Á Á Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Á Á Á Á Aggregate pool, liability awards Á Á Á Á Á \$ 20,000 X - DefinitionShare-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting, Sale Percentage Threshold + ReferencesNo definition available. + Details Name: tipt_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingSalePercentageThreshold Namespace Prefix: tipt_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionShare-Based Compensation Arrangement by Share-Based Payment Award, Liability, Aggregate Pool + ReferencesNo definition available. + Details Name: tipt_ShareBasedCompensationArrangementByShareBasedPaymentAwardLiabilityAggregatePool Namespace Prefix: tipt_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionShare-Based Compensation Arrangement by Share-Based Payment Award, Percentage of Outstanding Stock, Current + ReferencesNo definition available. + Details Name: tipt_ShareBasedCompensationArrangementByShareBasedPaymentAwardPercentageOfOutstandingStockCurrent Namespace Prefix: tipt_Data Type: dtr-types:1:percentItemType Balance Type: na Period Type: instant X - DefinitionPeriod over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1 Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-

Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(ii\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\)\(01\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\)\(02\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\)\(03\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(d\)\(1\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(d\)\(1\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(e\)\(1\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 22: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(e\)\(2\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 23: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(i\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 24: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(ii\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 25: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(iii\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 26: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(iv\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 27: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(v\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 28: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(g\)\(1\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)
us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionMaximum number of shares that may be issued in accordance with the plan as a proportion of outstanding capital stock. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardPercentageOfOutstandingStockMaximum Namespaces Prefix: us-gaap Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionExpected term of award under share-based payment arrangement, in 'PnYmMndTnHnMns' format, for example, 'P1YSM13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(f\)\(2\)\(i\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=us-gaap PerformanceSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=tpt_A2022EquityIncentivePlanFortegraPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: XML 125 R112.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Based Compensation - Schedule of Subsidiary Incentive Plans (Details) - Subsidiary Incentive Plan - RSUs in Thousands 9 Months Ended Sep. 30, 2024 USD (\$) Number of shares issuable A Unvested balance, beginning of period \$ 20,609 Granted 1,670 Vested (2,879) Forfeiture (830) Performance assumption adjustment 184 Unvested balance, end of period \$ 18,754 X - DefinitionShare-Based Compensation Arrangement By Share-Based Payment Award, Equity Instruments Other Than Options, Non-Vested + ReferencesNo definition available. + Details Name: tpt_ShareBasedCompensationArrangementByShareBasedPaymentAwardForfeitureInPeriod Namespaces Prefix: tpt Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionShare-Based Compensation Arrangement By Share-Based Payment Award, Forfeiture In Period + ReferencesNo definition available. + Details Name: tpt_ShareBasedCompensationArrangementByShareBasedPaymentAwardVestedInPeriod Namespaces Prefix: tpt Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionShare-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Granted + ReferencesNo definition available. + Details Name: tpt_SharebasedCompensationArrangementBySharebasedPaymentAwardEquityInstrumentsOtherthanOptionsAggregateIntrinsicValueGranted Namespaces Prefix: tpt Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionShare-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Other + ReferencesNo definition available. + Details Name: tpt_SharebasedCompensationArrangementBySharebasedPaymentAwardEquityInstrumentsOtherthanOptionsAggregateIntrinsicValueOther Namespaces Prefix: tpt Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedRollForward Namespaces Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PlanNameAxis=tpt_SubsidaryIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: XML 126 R113.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Based Compensation - Schedule of Stock-based Compensation Expense (Details) - USD (\$) in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Share-based Payment Arrangement, Expensed and Capitalized, Amount [Line Items] A A A Income tax benefit \$ (1,253) \$ (414) \$ (2,776) \$ (1,318) Net stock based compensation expense 4,715 1,560 10,444 4,959 Employee compensation and benefits A A A Share-based Payment Arrangement, Expensed and Capitalized, Amount [Line Items] A A A Stock based compensation expense 5,898 1,861 13,012 5,955 Director compensation A A A Share-based Payment Arr

URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference> 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference> 23: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference> 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference> 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference> 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference> 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference> 28: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X -Details Name: us-gaap AwardTypeAxis=us-gaap EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X -Details Name: us-gaap PlanNameAxis=tipt_A2022EquityIncentivePlanFortegraPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X -Details Name: us-gaap AwardTypeAxis=us-gaap RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X -Details Name: us-gaap AwardTypeAxis=us-gaap PerformanceSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 128 R115.htm IDEA: XBRL DOCUMENT v3.24.3 Income Taxes - Income Tax Expense (Benefit) (Details) - USD (\$) (\$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Income Tax Disclosure [Abstract] Á Á Á Total income tax expense (benefit) \$ 16,308 \$ 12,273 \$ 48,799 \$ 29,119 Effective tax rate (ETR) 44.40% 58.00% 45.60% 55.00% X - DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference> 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482663/740-10-55-231> + Details Name: us-gaap EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X -ReferencesNo definition available. + Details Name: us-gaap IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference> 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference> 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference> 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference> 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference> 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SAB Topic 6.1.7) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479360/740-10-599-1Reference> 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference> 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference> 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference> 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI <https://asc.fasb.org/1943274/214777250/944-220-599-1Reference> 11: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference> 12: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-599-1> + Details Name: us-gaap IncomeTaxExpenseBenefit Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration XML 129 R116.htm IDEA: XBRL DOCUMENT v3.24.3 Income Taxes - Narrative (Details) - USD (\$) shares in Thousands, \$ in Thousands 3 Months Ended 9 Months Ended Apr. 15, 2024 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Dec. 31, 2023 Operating Loss Carryforwards [Line Items] Á Á Á Á Á Effect of Fortegra, increase (decrease) Á \$ 9,913 \$ 2,280 \$ 19,844 \$ 8,656 Á Deferred tax liability, tax effect on OCI, expense (benefit) Á (4,006) (2,116) 3,115 (332) Á Deferred tax liability, provision for income taxes Á \$ 5,907 4,396 \$ 16,729 10,210 Á Deferred tax liability, WP Transaction, tax effect on equity, benefit Á Á Á 1,222 Á Deferred tax liability, Fortegra Á Á \$ 48,627 Á \$ 48,627 Á Effective interest rate, excluding Fortegra Á 28.20% 37.30% 29.90% 35.70% Á Invesque Á Á Á Á Á Operating Loss Carryforwards [Line Items] Á Á Á Á Á Equity securities, shares held 16,980 Á Á Á 16,980 Proceeds from sale of equity securities \$ 625 Á Á Á Á Capital loss carryforwards \$ 106,768 Á Á Á Á X - DefinitionDeferred Tax Liabilities, Investment In Noncontrolled Affiliates, Tax Effect On Equity + ReferencesNo definition available. + Details Name: tipt DeferredTaxLiabilitiesInvestmentInNoncontrolledAffiliatesTaxEffectOnEquity Namespace Prefix: tipt Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionDeferred Tax Liabilities, Investment In Noncontrolled Affiliates, Tax Effect On Net Income, Expense (Benefit) + ReferencesNo definition available. + Details Name: tipt DeferredTaxLiabilitiesInvestmentInNoncontrolledAffiliatesTaxEffectOnNetIncomeExpenseBenefit Namespace Prefix: tipt Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionDeferred Tax Liabilities, Investment In Noncontrolled Affiliates, Tax Effect On OCI + ReferencesNo definition available. + Details Name: tipt DeferredTaxLiabilitiesInvestmentInNoncontrolledAffiliatesTaxEffectOnOCIEExpenseBenefit Namespace Prefix: tipt Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionEffective Income Tax Rate Reconciliation, Excluding Noncontrolling Interest Income (Loss), Percent + ReferencesNo definition available. + Details Name: tipt EffectiveIncomeTaxRateReconciliationExcludingNoncontrollingInterestIncomeLossPercent Namespace Prefix: tipt Data Type: dtr-types:1:percentItem Type Balance Type: na Period Type: duration X - DefinitionEquity Securities, Shares Held + ReferencesNo definition available. + Details Name: tipt EquitySecuritiesSharesHeld Namespace Prefix: tipt Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible capital loss carryforwards. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-6> + Details Name: us-gaap DeferredTaxAssetsCapitalLossCarryforwards Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from investments in unconsolidated subsidiaries and investments in other affiliates which are not controlled nor consolidated. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-6> + Details Name: us-gaap DeferredTaxLiabilitiesInvestmentInNoncontrolledAffiliates Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to noncontrolling interest income (loss) exempt from income taxes. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference> 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-12> + Details Name: us-gaap IncomeTaxReconciliationMinorityInterestIncomeExpense Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-3> + Details Name: us-gaap OperatingLossCarryforwardsLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow from sale of investment in equity security measured at fair value with change in fair value recognized in net income (FV-NI), classified as investing activity. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-19Reference> 2: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 10 -Topic 321 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479567/321-10-45-1> + Details Name: us-gaap ProceedsFromSaleOfEquitySecuritiesFvNI Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X -Details Name: srt ScheduleOffEquityMethodInvestmentEquityMethodInvesteeNameAxis=tipt InvesqueInc.Member Namespace Prefix: Data Type: na Balance Type: Period Type: XML 130 R117.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and Contingencies (Details) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Commitments and Contingencies Disclosure [Abstract] Á Á Á Rent expense for office leases \$ 1,918 \$ 1,925 \$ 8,875 \$ 6,003 Sublease not yet commenced, future annual payment to be received \$ 1,842 Á \$ 1,842 Á X - DefinitionLessor, Operating Lease, Lease Not yet Commenced, Assumption and Judgment, Payment to be Received, Annual Amount + ReferencesNo definition available. + Details Name: tipt LessorOperatingLeaseLeaseNotYetCommencedAssumptionAndJudgmentPaymentToBeReceivedAnnualAmount Namespace Prefix: tipt Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X -ReferencesNo definition available. + Details Name: us-gaap CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference> 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-4> + Details Name: us-gaap OperatingLeaseCost Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration XML 131 R118.htm IDEA: XBRL DOCUMENT v3.24.3 Earnings Per Share (Details) - USD (\$) \$ / shares in Units, \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Earnings Per Share [Abstract] Á Á Á Net income (loss) \$ 20,473 \$ 8,868 \$ 58,327 \$ 23,869 Net income (loss) attributable to non-controlling interests 8,558 6.75 24,511 16,789 Net income allocated to participating securities 92 14 270 57 Net income (loss) attributable to Tiptree Inc. common shares - basic 11,823 2,139 33,546 7,023 Effect of Dilutive Securities: Á Á Á Securities of subsidiaries (956) (502) (2,374) (91) Adjustments to income relating to exchangeable interests and contingent considerations, net of tax 2 0 7 0 Net income (loss) attributable to Tiptree Inc. common shares - diluted \$ 10,869 \$ 1,637 \$ 31,179 \$ 6,932 Weighted average number of shares of common stock outstanding - basic (in shares) 36,789,571 36,749,199 36,781,408 36,672,120 Weighted average number of incremental shares of common stock issuable from exchangeable interests and contingent considerations (in shares) 1,028,920 934,932 1,003,229 897,285 Weighted average number of shares of common stock outstanding - diluted (in shares) 37,818,491 37,684,131 37,784,637 37,569,405 Basic net income (loss) attributable to common shares (in dollars per share) \$ 0.32 \$ 0.06 \$ 0.91 \$ 0.19 Diluted net income (loss) attributable to common shares (in dollars per share) \$ 0.29 \$ 0.04 \$ 0.83 \$ 0.18 X - DefinitionDilutive Securities, Effect on Basic Earnings, Exchangeable Interests And Contingent Consideration + ReferencesNo definition available. + Details Name: tipt DilutiveSecuritiesEffectOnBasicEarningsExchangeableInterestsAndContingentConsideration Namespace Prefix: tipt Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of increase (decrease) to net income used for calculating diluted earnings per share (EPS), resulting from the assumed exercise stock options, restrictive stock units (RSUs), convertible preferred stock of an employee stock ownership plan (ESOP), and other dilutive convertible securities. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1> + Details Name: us-gaap DilutiveSecurities Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X -ReferencesNo definition available. + Details Name: us-gaap DilutiveSecuritiesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X -ReferencesNo definition available. + Details Name: us-gaap EarningsPerShareAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference> 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference> 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference> 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference> 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference> 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference> 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference> 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference> 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference> 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference> 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference> 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference> 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference> 14:

<https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21:> [https://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23:](https://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25:](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27:](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29:](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-Reference 31:](http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1BReference 30:) [http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33:](http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35:](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37:](http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap ProfitLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPS), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-1 + Details Name: us-gaap WeightedAverageNumberDilutedSharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-1 + Details Name: us-gaap WeightedAverageNumberDilutedSharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-1 + Details Name: us-gaap WeightedAverageNumberDilutedSharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-1 + Details Name: us-gaap WeightedAverageNumberDilutedSharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-1 + Details Name: us-gaap WeightedAverageNumberDilutedSharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1:)

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%7HN^R8G5J;49F3:,LEH2>0-WU &W7UXXX1V27)F3<=>5W(VHC0EB63FC[P];5),SD2I'26,G FG L5SK MI>,A7V==>JC3I8:L22-53MY1 2V(JAGSDC^9T^UM4]>[X
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3<=>*T>L@'MVN82'$FQ-% MIF/IATAH+&!HETIKRAKTRE.E5:=#33XQQ>O;M&U;L:M,TI,9WTWK'4CFV0Q05J1239EAUV;'SVRT2?'5.1: H:7NSGYCW_8V,23J
MY+WHM;->)7RDFODQ,&^1YWCRJ,9JVAUJ4BC,S OBN(T'B-B+W2>-77(XIO?L M-PAD)3-PNUT OS_U15AIZI-E_4-LUCU(A@L1M2^S9T5XS$651%RM1%A^N2
MI+HM..K7%5516ND.WFG(CZX46)V9U141S'.7FJHPQ[VJ11 END-L5%B9GN M18C/BOI_NYA3@ J+Bj'H4YZ*&=<=23P<=%PS/LR&@>IO.-
DIY((V$K10N5GGC)O$:/GPE%>OJJBTAL^U3=1W? MJk,7'=OJ$SMOIOW-,J0/J?7 ^J&^4I? W?PB8BU/K8+N@)7SLTOIE+4U _Z.MH?BFNFNNN8+-: 6:40(B:P!7W&N7AK:0?NGR0_0_4$L#1!0
(!IJ7IEQ MT4X:< X_ 6D 8>PO=VJR-W-H965TS&ULOU9P6,KM^&022@5%9G[I]^ND.$8 M-8P Z- <))>5W4%ZXI,X3>=>J]> ->56UISTPM9M+V/MNVYL+7RZ-Y76U
M+907J4VU4V Y5. ~W9=M^WS)=.#?JEP=ITVWJUGJ 8MMN<=Z;XY MO<@/LW MJ6IV6^JG =<|O=EOL WU6;& N|M&3O(I @ OUU?7>?>B?WJ?17UB>J] 27F
MY[U4S>?]LEIEOJUSVKG?.OOKTINPGJ[AR-C. H5OZ2^JN>?2S?AX&?>Y?Q7P/TAW,Q[*I M907FW^M<= VV4+PQSS6MG6G;3OJ OTNITO2ID2PWSPZ& SMGWUCSEK=-6VJ
M(WZ5V 7N O EE)],22 BB8! 2: D:PDD =Q&B'T 5XP,$?>ILBQ(GY 9XV MW |Y$[S?Q?7'I8Y,' X#0@T 7X P(MLO/X9P8S!T&A39JDN;NG^MNURGZD& MG22V<+<OD^X^2XXI%=M>?
EF7J,Y,U.XAU^H<.<.<S*K?N749(ZPVKWZJY-M.RUIGJEJJI).>JGIMZLV56K?OGJ0?IRFD,I [DS^+W575.N-AD] /VZ MWJRP?]->R-GGP=-^1^W_ZY 9Y M^>=7M;JHBOW+G5_Q,QU
[WWYIROCV,&NZ6 MOKF^W.Y-I<J&H ^N+Y.G.=!l@ ORE;LL,6PVB8IC,PJFWS5>5D^6VK6YH,M^+TZAD@8RI>G=C KM5DT7ZUU;I:NFI<I=>W.[O1 C38O$I^ 6JG+HBBP8?]
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H^</(TYG)^Y6&BYBPBB^WQ34YJ^0+J2506@JE9>.N5@YU M6J]H ^30I9PMNEVY?W@/[337N,K -9^P^X316R^&G(A0&5==^?VITM)QIS>=>M M.LVAM(ZI^X?)?#V,[R3;=E=UGU!?PXWAN70?&
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MD *3^9R2D([P7P6Q0^<3H< U=U+L$4U=>BAM .4E496^167C+8=>EH03EDA M^,1[A,G;VEWG=W^X^K^A1U-N9%](M,SO)[FK5= MB(A,As]/?TP79^;AR MZG?S6K9HQ,)*MM";3&4-
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D7K5U@GT4J[I/OB+DY)O^QJ M^+TA8:1^ HCM@4XN :>Z.R+<^!HQA=(R^*VT@HJ@9@8>=>=>M^LM$NSSVB[MD81Q(GQ1;3CS&)]?>S2K(OFDJE)9]=FXBY5^G18H6B_UO4Z2]>R2[(!O;
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[illegible]

[illegible]


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MY#+>#B/7(8UHL);D;U8 IU@U-W$N6&O5 " 2HR4/(, -RA) "L7,"KOB1KX8Y M9J45GRRV19|21°Q2S(O@M/@B/QF,2,M(U,D*2)0LLSFOE,5WN",K
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MT22 J.VX518|BQ1M>YH1+°#DZMQ°E=±<3OR?WAK7YZ?>|°WA5G1,6%°7AG;°30I M&OYQ?>+3 JX|B°SRJRU|O|9:V4+>#D11O°=°F74VW+1|2L|°AX°=>|E>KJ6|I(
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1M°=S2+6|L|J7 1E°=°6$M&X19 M8H667$;Q°>N6W(O|TY,|>Z9>;LU71132S7;46VAI <* 1+°=O&T9ZMH77Z M9D5°ATH%>B;I,0,6W-IAU|/MCB81°$> MDJ°~|H$F@°9
<15|6|DQ1 H_ M3U;|>R21L|JPT|I°D34M 5ZUSWKK3L9|U#<@>1.VL|BZY:L°Q<°CB|JLJO|T| MG4@DZL3;3J|L5/M+7°3°AQ@< 90°E|>=&°6°5°2XU°>7L#<+>_°>UBW°
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-/6D°>FVPSBV8Y|S81°9#;IICK|FIRPASP MY4|XJ P 5|D1| (1|1#Z$<°<7%9CROT°>+610M@>(2L1$61U9XU;|>3L-XQOH°>°G°N M|N760°>CX|PDDWO(E|9H$|>°(K9A$|<3
IEZZK+FH0ABZ.1%1+°F S>JMS874)|°QT 195V M3UNZ1+WLGC°<°G/>;°E753°VCE ME>OM;°62Q_9Q|L+&Z<+9ATG&8°V3JZ°~I°EWW (!:|P&5/GK<3#A°OPE )
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[illegible]

[illegible]

[illegible]

[illegible]

M(JLE/3%V^..VT,CQ8&06BK7%*(M1.?DO<?S\$^S%1B58M^4,](P~^K9AC^2-MF.9Z=>+J0AWW\$;^C2&^X_-\\7C\$<1^W-Y.Y.U_-@.6DHZ874{1{WU}&+J-C^?..ML-?..ZD-? N8:A;RP9UP6[C]>@|XZ/>C^<6MO1?>P5!#42-BP1/P7,Z4@99^M\$FW(AS.0.ZJD:1^PUW7NYIE/RXTEB0!T\$0@)H8P#&8;BA'63^0BHRS26FNZN7/{H4/49=>^+7=>;6XTU- 7HJ>-MU%G@O^XU0J0>-X&X6U^>DR06P?>N_-11B;^KES_GJ>30DQ0R05729S-56G0T.M.0&+V-89HEK%)(F&4-6-^B;7S2&JZ/Q)0&P_0&X^U^C'DK^KF@#45=>& ME2S1P-6Z;^#VZ;1JUAUWAXP21>;-W.D;#E-7B=24UW7D(+-Z%EO-2VL-K^MFC4519EF);^PF%5LKHJ9Z@;?;MVI2&IZ6TE.8B%N^1-2S;Y;{KRD}@-R9" MCH;P/X-B/?..P)P&S^TXKHJW?XL(L.XW)#5=UMRE.O@|F^CDA.6FNZV)|<7-MWH?I#UJWO;?2%#:PB&Z8!H7IAJ|(+6==>&^6^-2A&^LTKG(^@WQ^@WM^..P9\$^MNI^BW%/W- SVV4L&K%>SBNF\$>2%P8<6H1?/YYM8Z3L%G6<5BHK>(*DW-M-M3E1^M-M-UZBDM0(5TF95ZJ2UWLO.)(4H^|R8-%FW7?1J/J4UEP1+3WE@G;X;M=-V@JAW7%CF|QW- MHPV\$=J41D(T2UW7?>@|F#8A.PX?710>2T1^V%G^FJMYV^4GL^M-M_VU^MYN.=E:BHW8:GISMDN|DX|+^AVI=56TLZ42+PG^APG\$^6VUP^M(VS|H#4M- Q)04C|NF9F7D2Y8:KKSDIS4T_/_916;?..#D-;^+&^Q+AQG^M-FAM9VX|A=9J.L9.D")|R^<130-1HOI+37=>N05ZG';3@#.;+&^Z(9)X%#A MX#&#5&K;8?13&MKG+T@?7J5CWMI;Y\$|1{[KR\$S|+6++>+..O1-7X6-G-?..M^LOIUL<?<==>+14|SJLKL1L;4?7R^KfMOQX&JUOWWA@;18\$J^#W^ML^Q-128L- =UYB4S|J8=E.P^M\$R&^@B;W2\$G=3-DW-0PW%O%ZU&X\$^_CK|AUC^M&RF0B|7@-IX%J;B\$1.8|+Y\$1.7/P+&A?6^X^Z^E=3,EW-0PW-@M/7;OCI^MUETZQ@93H^RJ^O>0+4 %^RPUW7D)5@&E;34@&GL>;+&^Z(9)Z^E=Z4+X^?M^C^&J^U^W^3C^AM;1&5(0^@%JH9%);^JE1\$5\$A0|UE3<?|00;=>K010+1W^M=1E^H^P^D10?>?/Y=> EN;U1_30W^19L+41DAW5^1)1R&1;^T^F#8A.PX?710>2T1^V%G^FJMYV^4GL^M-M_VU^MYN.=E:BHW8:GISMDN|DX|+^AVI=56TLZ42+PG^APG\$^6VUP^M(VS|H#4M- %0\$CYOC^0(13(?=LFH(1F3R+54&K7Q1X1K1;1&Z^MH1^K7T|C\$^ZIDK^6^4+>CU^0HV^FTT^F@&+&OYQNL<2K&8KJ^1;^?AP1W^A7^MFK^M4^1;^2;CWA;^/4? %32TUW7N)7#4%>^L@-N^P12TKMN;6.QSDRL42F&S^F.MP;1G1GQ3.Q5;7|Z(8L|^@%72;8-8?7&8;V^V+&+6-K7E;#1+4#2+^N4_X;8|F;O0X;\$FSD9?>=HHO54|HT4<=<MF- %|+>..K84EUA\$>)>^C@WOM?^*^U@|C\$|MUF(-.TLZYE|+|C+>+0^JQ6-MTD_Z&R^?MGI^KQS=[C9I3\$DFNTD|)3TL&|HK|70VN_-B_.DJV2@?>ESMB-M+P^UNEH-6HQ7? N8;2Y1X^?Q-T^JX/Q^PWO4634F4N4?>KDT^N\$=|WL|MM-88|;FFHV37|+|OP_V|F3|>7@-#BXZ5151B;C^G^V0P^Y^N^P^EV^R^<?^UK^M0?>JMMAW^@|L^U1^U^S^U^+U3;^W=0 @R340\$WVW^?^#1-+|08+^14H^1E1Q^>M^Y^N\$<C7DQ|K\$^_001^SBH^3E1Q_X^<FQYQ;SBXZ065W+|JR07MU0V|/8^MU|^+|RT;HJ>3D?QFE>=<X&C@MPFU+V2;33BJYB? Q25|N1^>1Q-1^R^M^V^3^3ZNE#1|/1L^1^P7U<3^1%ACWD1.KC9%0474ZG^WZS1^M^>G0U/WU|00Q0P2X^N2(99M.SJ.^G_X4=5=<FARCO90_P(A^CV-M^D^I^P^K^ |?TB5Y|6TJW^S|TB897^O>S<JX^NIU^<^>K^S|K73?^930.9>>G1A^V^ZX^MS7;05XH^|ZNF^|UX;RE-55M^U^V^J^V^KJWKS5^L^E^V^P^RH^N|_J|_HK7W5^M^RE|D|@M^Q^P^>MBC#6- UXUJ/9^Lj#JQ>R:QKZL>|<C<U<?+|B3^X.U+M-MWP7^!U1+P04_-;@5Y9|H.^|L@-^!V^0&0^!A+W=O@;^*V^9\$4G5@0%=<LC?N|684=@>V(G\$|@-_*O{01N\$|0E.V+L<3)A+^M MXKI-N>E&L5-.6J4A1_Z^G^U56|7^>IG^44EZ@4MTN^|?^W2J930&CQ=+<CZ|+MFA^J0^*\$A4;JfB@ZAX79F|A2|6A7^_WFOFGG=MZ8-M^P5^7^M^1+8CC=<G^XW+YY JN^<W=RA4ZU^Q1.QO1.X^>;+6\$4EY2^FH.MZ;7U4DBN|K^701%>+V-825|J5Z^>^AP^17_X|L^P0D^7Q|_#Z-13T^Yf|BNWV^ML=TQ|>0>1;+>7-8TK<=-<|V%?> C%L\$FMB&G;68C&CYR8@20C^..1E#4-A|U|M^J^WJ(X^..1E\$O\$G|GMPM^1AX;D^N^Y^M^Y^>|H^Q3DP3^R<@^..W-M+7W;0Q|U/Q\$H- ^8#<C1\$^IX@+Y|/H(G744T^J^&7DK1Q^|V^VZ4Y\$|A0B^M^E\$08|G1^D0>WSPEG^C^C^?;^|L^V0>A06AME|NR^M^HOD^O@^U06BL\$^|ZU+OX;S=V-N:9%6S4Z295- MNT\$S5AQ^P7^#.KQB3+QV^Mj_-76LD?4\$L#!0(|^J^EFY^AFL>@<.-9&9>>P0=V^JR:W-H^M965T^MACW(-N,(U<6CZ^0%<N^R8H16C1KV<=|..R;"/2/>3OZ1-U9CS;4J8X^| M3Y.LN.S=^|A|U^>7LWN615YOF29_-4NYVDDY^?|<LE9J&YF3>?<Q1O?T^MBK^>Y+Z^?7.0Kb<09^<Q|>L4K3B|X^P+|U+G|HZ^N(D?7Z+H^C^Y6\$8+ M=LO\$E^5G+H-Z&Y45W^+LB;|..<9WV7OMOY^+AH^Q0E?>|L|B|9F40YGF^>?R-MX^1^>7^P^K&\$540\$^%F8;=>Pj^M3_Z.Y+<@L^?J3Df|B|U^N;D?W|V^20&&|> 13HOJ?7^9EIGZ9K0JH1W5E7D_T^MSM^H^<U^8BT^WGA^1^<NX^U^W^7^94L^<^XK5@K1^&4#S^DKY^XU^<@<2/A^M^X^F6G^5GZHR^QJR^<67G>P67O^RGIA0- A5G|>3^7Y6&S^E=1^/5^1^2^62^M0^?2^JRI0<^551E^&B+V2;90!+<40+^MV0N25^N^MRHY^&V4RBN16_Z^19F@^%6Vf\$S<4Z<=<0Vf+W6G|B#7|J?W0R;JUF|B&^U4_-^MB&^ =B;^..54Z6%0^&R62_R=(T@P^@+3>+MM>+M1-ME39^LH@<HR^PC<7QAL7QD4H;MR3D#15Y;TMHAF+C=C^@J|@^+Yf^M^HE&46CZ^5GE/3P>T^6:C2@:12^IE.IC(96C; |fW6(AK@<M^Q^9RH78WYJ^#M^HRXK6^<W^Z+>+>@HJ|K337/63L37L973J^fJ^M^F0Q/HH^B>@>+2^IE.H|(|H6^MSQ/L^G^W^E#4L14SC-D1>P=^G3^<NCW|S^_M02J); (Y^W<Q5%TIR^1+1@^>M^B^K^R;A5J&=>@<W=^YQ;TEC^?3;=V0U0@4I4U6^1^T2@3=2F0KJGE38^M0Z;^EOP&X|P^X^B^B^18&?MA^T1^<LjV>0@7^..M^?@1^0\$^?7Q2:3I\$^ M^U^|X|QAE49Q^>E^<X2I5EBG^<K^<0^<N^YR>?>..T;^XV7|!P^86FL^Y5N;L^M4P7^1^>7^P+|0.9;3BKR_0B^&5%62.05XM5(04.^#@^|V^WV9FADSS0T^WC@QVZV^<+M^T0O^<^K ^17^<N^YK3=j7FHR8^B412;^?4JR^<Q^0.6L^F^HE\$446ZDEL^B+W^Yf^MU^P|^+<9^B^|FYT9.H7K|7K|U^CB;U|SNZYM^R^5|J^>=NW4=^Q2-HM^T^M4Z^61f^<3^<N^>=N5= J1W^=K<Q35X^0WN;G1DZA7<0^E^<|<|E:3C;^HP^M4F9WS|K6UR0|1XL(T5KM^%S^IT|_08|7^NCG2DZR1^QAX>+|^<4-8^&^MUQ^T2@*3>=7F8T^N^DA@.9^H&@4A:93J5Q^> <P.B|J>>8T&8^1^f^TM\$^#^M@#A=PX=KHK|WN^<H&K;RCTW^#V703>?>H^K0;33^7RCH\$V57^7G|H2-HM^T^M^I7^..(|=7+|FTRJ^M^..671^B|J>X=^>N5;1^VA^KJ3^>J^MV^7;Z^K^1^|. (6F4Z<N^M0(A-X30|<4C;0>+>^J5A0B^V45;1MO=>^P94<1^<6DFKOS^J^#57X^|M^N|H;^M^M^9YV45|@J<@^<WJMZ5UBI0?^#0|>SCL^|A^10HH^>W|QYK^YH\$|YI M|P;14WBW^4^f%0^B0\$^|G^6%7H^P1+ZL7B;RS87(T^<K&C/80FC^<Y%J^W>2Z>=^LHWBUD9>73^T^U|^+P04^M^>+<5Y91^T^fM|>6^1%&@<0^<A+W^O1@_16^|JDK^<0^ON|N_-M^J^P^ I^MOS^L^WFM^KM^Q^<^<X^VX^Y_K8;KQ1^FOXWY^6L^VJ0^W17?..MLOX^7X^6^|JKNES^9|S^M^>..PWW^7;X^7L^W9Y^+|C^>WT^?<MSB>=WK5X05G^3^MEW^MG^?>@SGBR^4P? %K^<N^5N|T^..G;=IMIT^<..WKLWG?>|<J^N2/9ZUG+S=>=M+H1^/FK_X>#|J^UEN^>#|J^M^_J5?3|NS^<BRYZ|J^A^W7Z^#Y|JVS16B;S^L^M|JX>=^|<29=^S9^|PGX^|YXMG^<|ZW=^_VS^? 5P)>#L.GY<QD9Z+7^XK;WAZM^F^?K^LX=IG|O^H^WQ7S0|F^R^MSW;|T^7#>?>0V^M^WFF|>=^M^N^X^&^8M\$^<^D^XA^5P^9^|ESQ|H^X^W^S^MVW^79^X|+>^R3+|?7^|E^<7F+O^> M^#_HR@|B29=Z6EY^P3A;G^PN5Q^G9_WVZZ=V7S|U^KOQL^N|..(X_Z57^<K0^2^M^OFB0?B88=HOOG^<|&J^<EB8E|_JAO^ST(02^2=HNS^Y^Z^6)H6^<2W^2RN MFfJ^JW;^2J^G^VJ^K>C^<=5^#E^M1Z7;3^>6F80WB8H|Q^+<2|M2FR+|T99J5=996NOM^U^L^U^|G1^C^M^<N^D^3P3^M^OM^YDE5^>986A06M^7ZQND^M^GB8Y^OY^\$V6|HK^> +^6<3G^M&M^;M^5/M^5^M^H24M:9(3^<SL^J^|4(3@3MFI^A^7^29>^<9^D575;7^<K|7^6^K^1^HR^MMH0C5A>|<0P9P^>|Q^U>?FMMW^L1^<5VE^f^S^Y5<|<OYEHD^f^f6A5+ M^|HT9Z7?..14WV4QS(##^<1G0Z^9Q0W2JRO^+UH>51HIEH=>59>?>9?B^<H^_#J|9S^MLA^5Y+TS1-IDO^4IS8K@^\$0|>^<B^_3?>HK3GN^05L\$Jd=YW33^<D52B)6|M^<R^>Q^> G/L^1^<7@<X^_>7^<J^&43.9%>3Q3U^<^<H^_3R)>MLH^9C^T^M^<=<=<E^T^Q;^Y^9R^2A8R0;X#B^_<C^|/KK?>M^NIN1A^UPN=AQ^8?6^<X^Y^M^>=9^W6.W33?>?>|AFH|^51-KD=1 PAJ;@G|DP(1^<F^PGR|>@<@<Y|X^Y^A|S^MY<^<W^2806F^P(F^T|J^X2CP|Q^&S^<^<OYWX^<AF@C^<=AONOV2K^E^S^W^MP|B^PE104^080EWA^HDI^<B^>||X|B8^FB=3Q=F? X6>=J2S(U^Q^7^M^2=5EMLZ^J^f(ESU)^#B<31W^<^<FV^9S^Y^&BY3.9>=>=RAI^+|NF<3^<3U^ZU^<^<MBL@<@<@<M0|P^C^_>=T=S.VR7+7^R^N^V^WSZ^RK^<=VJ>^<^?<V^<5^HKL/K^# M^<C8&K^>^<L^FAO^P^S^LIOFQ^U3R6;8^PN^K;FV|W|H^EE^&F;^%5;Q^M\$E^A4^|U|H^D(6|B^>|PZJ^#^<H^E80^<G|F^X|QDM^<0R\$^_G8Z MU^J^<RVU^_90Y|>1^N+5J^_NEL4^O+Vf^@<4J;7|<48^1^0Q^<6^W310^5^IE@<M^FARO^X^ASB07^<V^7L04^19-8%>A1=Q^14V>=>S\$M|J\$^MX^<GS610:9|f;T^..0|2>S;1(PJ(KL^f(0R^0|BPV^?> C=^<A^S^IUA^<^_ZNZ^M^73^2(MVEHD^>+>^R^#^YX4G14W4VZ^<^IG^3@<=2F^2DI+>V5;+>4^MUN^4XK^L^<+V^V^>Y^M^L^CQ^<1^V^M^J^>LE\$ND&^MZ=084^<Y^BTR0UB^LL5 M>=>+1%&^%J^%DGH^T;Y\$Y=>=<MP^%X^M^<^<4^X^KEBY|T06E39YJ00<+>|M8-12|E^E3293H^<BRRV^E^O08<B^BHNBR8^6X\$^MM^<=<A^>+>C^J|U>46F35PD^T^M^> ^VWA2DJU^<F^<RG0&7K3^VJL>=04^9|<F^>AQLA07K2Z^fS^O^>|>G^F.M^6.U3C73;87Y^>1N^7%<^<82Q^T^M^<M^PRA^?>RONM^W5/KD^<ASN^W5D^<=>=F+<Y^O 965P|T^Y|B|H^M^<^<D^5XODU^MIZZS^4WJ|U67%ZE7X.L3^M^BY(80%&^K|&W^<06<6=>?>XQCPWTW0(8&^<2+<R^MN^>G)(505-ID^P/6\$<^<F&B|J^U^<G|G1^|=(F^? Q(2S15%>^FZA^8^<W^JN(G<6QX^C^M^U8^N^%8&5S^Y+4HQ^%14WV4V^LsD^1^N86V6|>L609>?<Q^<N^J&^<D5^FM|_1V6^..M\$J9^#<=<|H^<WKL<^<55">A6I9Q(CN54)%< <%ER8K4J^14WV4V^P^MRM8M9M|7^M>V419\$M\$|HBE9%#^<K1>D&D^J?+>+>+>1^<U^L1^5^<A^J^>C>+>1^?<N^MV^MNQ41^9^F^<H^<L^>W8J^>Y(M;4\$==Z0)HGM(FKX0 455P^<B13M4^FV0^M^<6VZB^J^X^MU8^M^MW^?>U^<8UK^<98CR6F^<M^12|2^1^1^VGA>^G^VJ|U;6^OAG;MU8C5^C^3X0^<3^<P^<H^<L^>#5\$24^<V^W^J^>M^WW^< 38U^F^Q3IMH|>NK3660^YK|Z70B-752^P^<P|^|<T^ATP^Z^L^P8^>|M^WN;0H^R30^M33^73<^<M^4Z^2IOL^|<#5X^L^LECH;^Y^<S^<U^<1V^K^<M^<P^>H^J^U^<TU0^<W^W^2DN1^J^>^? @<H^|V^TQ^<0Y4;^<K^>J#7.45144^<4LA^M^9|H|OX|>^<^<Q^<Q^<Q^PIM^B\$K^<M4^1(6^<W^YSO^>3;UR^L@<D^ON^Yf5;|<S^<ML^>ZN;S^<#<^<E^H^>^<1^<X^C(8C^<B|J6|H8^1^ UNZGE>2N9K#^S^4L^!^MF^Y^Y41^C^#5\$>^<NY^<A^HY5I6&5>+>4DA^E|E^Y^G2>^X^<F^QP^<RBB3^6^HX^M\$=@_<L^CIG2^1f%&3^\$M80KEV0^<D@9IK1BRF|EG2!?? A>=>Y^3P(N8NC<2^MA3X^QJ\$1RW|P^<@<S^D&^<J34;1W^VfT^..@OHD^<F&8M^H^XfF^<+<450^M^<4C^<EOR^>?4<+>X;W^4(FC(1^V^X48SB+MfV4L^C^G^? 97+6LV1^<F^NU6DQ|>^FODX&Z^_9A3^>16^<D^<MGB&RRV|Y^>^W6J^>|SD^<AC04M^<B&Z^<F^N4KP^86#G^D556^Y4W^UTSR6KFZ^Mj4P^Q8EDP5(FED67^H0\$>^?>J8V^D@#^+K^0K^<^D M^N^<P^3889^1Y98V^P^M^M^T^Y9|H^<H^<6J^D4^45HKZ9@<G^D;^<1^<H^L^<1^<DRM^9^<J^<F^P^<V^MZN20|<8RPW^<=>^MZQ3+1^Y^<JKB2FEJ\$>?>TO1P^<=INEK^N^R0_Y^W^V^M2E M35LY^<Y\$S^<NN^<QV^>F^<78MS9^<CJAW^_RP|U^1^YfUQS^<+>4^<HM2^C6^<@>^<Z^>+|<1KE^P^#H^<EF%|<K^MD^<W^Y^<=ANLW^X^2>=>#GQ9^<9^>+< (Y^|T^4^PA^>@OF9%>=>S\$|S|KM|2N5NIG6^M^<J9N+|AE^4#^NU^J;S^/0^<^<YHfH?>=<=<1^%<BHM^_52I^0%>^%<S^<P^A?^<K^<MOD^>H0^2;0&9AR3^ZA99HfTS=<L4 MEBS^<Y^X^P^F^7Z@<=<#7S2R^W2<^>^M^A^<T^DGB^P^H^Y^MAC^<A|H74=>=..fY^MR^2ME@<L@QC^N^<B^H7^4A4ZE^<^H^G(2^H^<3>@<|H^>1^>M^W^F^R^<=N5 0^P^#^|P^E^<7^V^N^ISBSD^|5|A^M^J^|<R^L^N^<8;36>=>^<M^K^<=8^R^U1^YfZU;(|M^P^<=<MQCA^_<0D;|<8^<R^FUD0X^T^W^V^Z^H^<A^<|Q^1TG23150Y^N^7A^>K3^TfTG^<1^U2<=<2J MBM|JW8|0F^<U^<V^<6M849^YfFS=>DD^6<0^<Y^F^APWf^7Z|+>=<^<S^<BQ^X^f^U^M^M^<A^JL^_0>^<P^<3>@>^<E^KM^329.163BP@715>=>L6P^U^C8+1+4XLW^+ M.P^X^YH|NK<X^H^<Q^<00^>Z^PAF^V^X^X4^<K^<2R>^JBY>+14^CSNK^P^BE.O^<Y^<Y^Z^M^A^B5G0Q^W^B&E^?B|F5|9100C^<+X^<AKDR^fF0^<QOIN1F2>I55H^>707^..M^<?^H2 PP)>..1^3I300K4^5TfTE@>=>=68C2_ZOYQ|S&^<^<N^Q2E:7S^166X17^L^CD@<M^5^MN;1^<10%<4V3KP^..M^Y^f69588K^X8^WfZ>L^<8ZS^ON^<A^G4K1S@<^<X^<X^ZW74>#\$4^ N^L^>R^>D^M&A^E|<74V1PGK^|<M^<JL^V7^3R=FG@<C^<R^<F;6YBPZ;|N(ZQ61WV^T^X^H9^<1^X^M^<4^<W^<7^<F^<Y^K|<H|7K^CZ^>^E^H|5Jf4T^+>^7^TQfU^>=>#^<NA^<J^<@<J^W^P^<Q^B^<1^%<3S^< +C|A>^<S^U^Z^<Q^L^<H^<5425U\$U^>=<C^<@<H^<4^<4J^<K2^<R^<2^H8^<8Y^SNQ^<M^PDP^|O8R^<+>=<G8|H^>+>^<T^<X^<K^<A^<L^<1>8>=>FQNH<=<=<392K^1C&D^<J^>?>|<H^>|UJ15^W^A5 -0M^#|DFB6&N^<Z^<Y|L^16K6F2U^6^<M^<H^YS^A^?^O^<A^<P^L^_#?2^>B^Y|L^S^7EP2P^W^|J8T^S^<M^<K^<R^<2>3HRQ^<8^80A3^<1STV1RBOH^4EAOYV|H4|H^<J^<B^<N^<N^ M^XSS7^<K&@<5B^Y|..<^<1^SM3B^VZ^Z^S^<H^<O^W^<008^<NUH^<5R^<6R^<+>G^<514K^ZRPULB^M^3|5@=<C^<S^D51685P^W|THV2U^<V^X^SK^<8?C^<C^<L^<12|<JfH^H^<H^<C^<2U|C@^<^MLH^0(=< (L^rfVY9|5S2Z^fU0Z^<^8X|Q^<X^L9^<KL>8%>f+<Y^<EZQ^<S^fL^7V^<1X^M53^<W44^1K^<F^A^A|<5J^U1R^<7^L^K^X^U0=^>+1?=<K8AF^;7(F^U|J^8FE|>@^<J^X^M^Q^<6Y^0A@<G^FRRZ M^9V^D6H^Y^<U^<Z^<X^<K^S^<F^<K^<64Z^T^YQ;^<V=|E>=MU^V^<F^Mj030^<ZVQ^<K^>+>P^<M^fY^<+V^9|HM^<W^V^<DBP^C^<V^<G^<S^<V^<P^<V^<R^<W^<H965^fT^<M^<8Z2+? F^09fP^L^<E\$>6|XW^O0^<O^<P4^KJ^S^U^#0^17J49;|L^IUD^<3^<M^K9Q1^<J^L^J>@<=<6^<GJ^F^<A^<H^<19P^41A^U^<Y^P^H^<L^RG^W^<CB0A>=>^<T^N^>=>^G M1^<V^X^I^EP^N^K^<X^M^7KQ\$^>9L2^<X^61&O21^f7P908|54%M^64Z^<9%<@<12=7K7?X^M2Z^<L^6^M2|FPA^>^<Y^<D^O^E^<0^<S^<Y^<G^<WQ^<P^<10(A6B|S^<V^J^<5^5R^L@<@<^<2^K1MBR^>^<Y^<I M^<P^W6|5^<9FU^<O&^<I0^<1^<B^<5^<9X^W^A^<F^T12^>^>XKDI^<TR043^>=<=<W0AM50+Z^M1N^H^<X^<H^<7^<H^<X^<4^1^<P^<T^<@<3^<3Y^<U^<3^<YGT^<FHA4^<P^<M^<KEK 0^>T^Z|H^<K^<5A^<J^<D&K17^<4TWJ0^<41V^<IG6Z^<A^K^>^<WJ(X^<S^1^M&4>=>S^<J^<=>^<=<MKB^T^<S^<H^<D^<B^<X^>A^<Q^KJ^N9B^<S^<DLX^V^Y^>2^>V+>fTQD^<M^<9X^<40^<R@<^<V^<URT^<6V5W^<J|6T^? <X>=>+?7+>@<H^<D^<6S67^<RZ^<K^<O^2|X@8|H^<1|0RA;|<E^<F^N^J49VQSG^PRN^<#^<N^<8^<+|N^<MBD;J|03^<6FH^<8Z^<V^<P^<B^<7^<4><0ZS^f^G9T^<H^<N^3Z|<Q1PRUG<= V^R82F5^<95)6ELL^<R^<P^<RB^<#^<02^M^H^<f^<G^<J+|V^T^<V^<H^<J^<7|797^UWJ>=<=<X^<+|V^<1G3X^5B9B^<41PGH^<5^<M^<7^<C^<M^<F^<H^<D^<J^<01BGX^<B^K^<I^<RG^<VAD^<R8@<^<X17=6^<V^Y^E9UB^<^<C^<L^<F^<S8Z^<C^<D^<B^<N^<GQ^K|<L^<E^<TP8^<=L^<7^<C^<N^<X^<A^<W^5U^<Q^<VQ7^<M^T^Y1PU&^<+>O^<@^<R^<^<U^<H^<72^<L^<7^<W^<B^<C^<X^<W^Z|<@<7^<M^<?>H0IC^<FQ3B28DZ5I<=< M&5G^<V(3\$<+0X^<7D0K^<S|<D^<^<R^<N2&^<U^<F8^<X^H|>+>^<B^<9^<CB^<U0&Z2&G^

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Arial, sans-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; } /* word-wrap: break-word; */ .report td.pl.a a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a: hover { background-color: #ffc; } /* Header rows... */ .report tr.th { background-color: #a6c; color: black; font-weight: bold; } /* Calendars... */ .report tr.c { background-color: #f0f0f0; } /* Even rows... */ .report tr.e, .report tr.u { background-color: #def; } .report tr.u td { border-bottom: 1px solid black; } /* Odd rows... */ .report tr.o, .report tr.o td { background-color: white; } .report tr.o td { border-bottom: 1px solid black; } .report tr.u table td, .report tr.u table td { border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .num { text-align: right; white-space: nowrap; } .report .num { padding-left: 2em; } .report .num { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width: 17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { font-size: 10em; } .report sup { font-style: italic; } .report .outerFootnotes { font-size: 1em; } /* XML 138 Filing Summary.xml IDEA: XBRL DOCUMENT 3.24.3.html 807.512.1 false 166.0 false 9 false false R1.htm 0000001 - 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Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } } }, "auth_ref": { "r1", "r145" } } }, "us-gaap_CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Supplemental Schedule of Non-Cash Investing and Financing Activities", "label": "Cash Flow, Noncash Investing and Financing Activities Disclosure [Abstract]", "documentation": "Amount of earned premiums ceded to other entities." } } } }, "auth_ref": { "r885", "r917", "r918", "r921", "r923", "r1479" } } }, "us-gaap_CededPremiumsWritten": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CededPremiumsWritten", "crdr": "debit", "calculation": { "http://www.tiptreefinancial.com/role/ReinsuranceRecoverableandPrepaidReinsurancePremiumsScheduleofDirectAssumedandCededDetails": { "parentTag": "us-gaap_PremiumsEarnedNet", "weight": -1.0, "order": 2.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/ReinsuranceRecoverableandPrepaidReinsurancePremiumsScheduleofDirectAssumedandCededDetails": { "lang": { "en-us": { "role": { "terseLabel": "Ceded to Other Companies", "label": "Ceded Premiums Earned", "documentation": "Amount of written premiums ceded to other entities." } } } }, "auth_ref": { "r189", "r190" } } }, "tipt_CedingCommissionIncome": { "xbrltype": "monetaryItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "CedingCommissionIncome", "crdr": "credit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited": { "parentTag": "us-gaap_Revenues", "weight": 1.0, "order": 4.0 } } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Ceding commissions", "label": "Ceding Commission Income", "documentation": "Ceding Commission Income" } } } }, "auth_ref": { "r1" } } }, "us-gaap_CertificatesOfDepositMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CertificatesOfDepositMember", "presentation": { "http://www.tiptreefinancial.com/role/FairValueOfFinancialInstrumentsScheduleofFairValueHierarchiesforFinancialAssetsandLiabilitiesMeasuredonaRecurringBasisDetails": { "lang": { "en-us": { "role": { "terseLabel": "Certificates of deposit", "label": "Certificates of Deposit [Member]", "documentation": "Short to medium-term investment available at banks and savings and loan institutions where a customer agrees to lend money to the institution for a certain amount of time and is paid a predetermined rate of interest. Certificates of deposit (CD) are typically Federal Deposit Insurance Corporation (FDIC) insured." } } } }, "auth_ref": { "r13", "r1236", "r1237", "r1238", "r1239" } } }, "dei_CityAreaCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": { "http://www.tiptreefinancial.com/role/Cover": { "lang": { "en-us": { "role": { "terseLabel": "City Area Code", "label": "City Area Code", "documentation": "Area code of city" } } } }, "auth_ref": { "r1" } } }, "us-gaap_ClassOfStockDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfStockDomain", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsUnaudited": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityUnaudited": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "http://www.tiptreefinancial.com/role/StockholdersEquityNoncontrollingInterestDetails": { "lang": { "en-us": { "role": { "terseLabel": "Class of Stock [Domain]", "label": "Class of Stock [Domain]", "documentation": "Share of stock differentiated by the voting rights the holder receives. Examples include, but are not limited to: common stock, redeemable preferred stock, nonredeemable preferred stock, and convertible stock." } } } }, "auth_ref": { "r210", "r263", "r264", "r265", "r302", "r331", "r334", "r343", "r350", "r351", "r434", "r506", "r509", "r510", "r511", "r515", "r516", "r548", "r549", "r552", "r555", "r562", "r715", "r932", "r933", "r934", "r935", "r943", "r944", "r945", "r946", "r947", "r948", "r949", "r950", "r951", "r952", "r953", "r954", "r976", "r1000", "r1023", "r1115", "r1116", "r1117", "r1118", "r1119", "r1255", "r1291", "r1301" } } } }, "us-gaap_ClassOfWarrantOrRightAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightAxis", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Class of Warrant or Right [Axis]", "label": "Class of Warrant or Right [Axis]", "documentation": "Information by type of warrant or right issued." } } } }, "auth_ref": { "r58" } } }, "us-gaap_ClassOfWarrantOrRightDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightDomain", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Class of Warrant or Right [Domain]", "label": "Class of Warrant or Right [Domain]", "documentation": "Name of the class or type of warrant or right outstanding. Warrants and rights represent derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months." } } } }, "auth_ref": { "r1" } }, "tipt_ClassOfWarrantOrRightExercisablePercentageOfCommonStockSoldTrigger": { "xbrltype": "percentItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "ClassOfWarrantOrRightExercisablePercentageOfCommonStockSoldTrigger", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Warrant, exercisable, percentage of common stock sold trigger", "label": "Class of Warrant or Right, Exercisable, Percentage of Common Stock Sold Trigger", "documentation": "Class of Warrant or Right, Exercisable, Percentage of Common Stock Sold Trigger" } } } }, "auth_ref": { "r1" } }, "tipt_ClassOfWarrantOrRightExercisePremium": { "xbrltype": "percentItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "ClassOfWarrantOrRightExercisePremium", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Warrant, exercise premium", "label": "Class of Warrant or Right, Exercise Premium", "documentation": "Class of Warrant or Right, Exercise Premium" } } } }, "auth_ref": { "r1" } } }, "us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Warrant, exercise price (in dollars per share)", "label": "Class of Warrant or Right, Exercise Price of Warrants or Rights", "documentation": "Exercise price per share or per unit of warrants or rights outstanding." } } } }, "auth_ref": { "r563" } } }, "tipt_ClassOfWarrantOrRightForfeitureExcessReturnOnInvestmentPercentage": { "xbrltype": "percentItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "ClassOfWarrantOrRightForfeitureExcessReturnOnInvestmentPercentage", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Warrant, forfeiture, excess return on investment", "label": "Class of Warrant or Right, Forfeiture, Excess Return On Investment, Percentage", "documentation": "Class of Warrant or Right, Forfeiture, Excess Return On Investment, Percentage" } } } }, "auth_ref": { "r1" } }, "tipt_ClassOfWarrantOrRightIfExercisedAdditionalOwnershipInterest": { "xbrltype": "percentItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "ClassOfWarrantOrRightIfExercisedAdditionalOwnershipInterest", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Warrant, if exercised additional ownership interest", "label": "Class of Warrant or Right, If exercised Additional Ownership Interest", "documentation": "Class of Warrant or Right, If exercised Additional Ownership Interest" } } } }, "auth_ref": { "r1" } } }, "us-gaap_ClassOfWarrantOrRightLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightLineItems", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Class of Warrant or Right [Line Items]", "label": "Class of Warrant or Right [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } } }, "auth_ref": { "r1" } } }, "us-gaap_ClassOfWarrantOrRightTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightTable", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Class of Warrant or Right [Table]", "label": "Class of Warrant or Right [Table]", "documentation": "Disclosure of information about warrant or right issued that give holder right to purchase security from issuer at specific price within certain time frame." } } } }, "auth_ref": { "r58" } } }, "tipt_ClassOfWarrantOrRightVestExcessReturnOnInvestmentPercentage": { "xbrltype": "percentItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "ClassOfWarrantOrRightVestExcessReturnOnInvestmentPercentage", "presentation": { "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Warrant, vesting, excess return on investment", "label": "Class of Warrant or Right, Vest, Excess Return On Investment, Percentage", "documentation": "Class of Warrant or Right, Vest, Excess Return On Investment, Percentage" } } } }, "auth_ref": { "r1" } }, "tipt_CliffVestingYearOneMember": { "xbrltype": "domainItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "CliffVestingYearOneMember", "presentation": { "http://www.tiptreefinancial.com/role/StockBasedCompensationRestrictedStockUnitsandRestrictedStockDetails": { "lang": { "en-us": { "role": { "terseLabel": "Cliff vest, 2025", "label": "Cliff Vesting, Year One [Member]", "documentation": "Cliff Vesting, Year One" } } } }, "auth_ref": { "r1" } }, "tipt_CliffVestingYearThreeMember": { "xbrltype": "domainItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "CliffVestingYearThreeMember", "presentation": { "http://www.tiptreefinancial.com/role/StockBasedCompensationRestrictedStockUnitsandRestrictedStockDetails": { "lang": { "en-us": { "role": { "terseLabel": "Cliff vest, 2027", "label": "Cliff Vesting, Year Three [Member]", "documentation": "Cliff Vesting, Year Three" } } } }, "auth_ref": { "r1" } }, "tipt_CliffVestingYearTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "CliffVestingYearTwoMember", "presentation": { "http://www.tiptreefinancial.com/role/StockBasedCompensationRestrictedStockUnitsandRestrictedStockDetails": { "lang": { "en-us": { "role": { "terseLabel": "Cliff vest, 2026", "label": "Cliff Vesting, Year Two [Member]", "documentation": "Cliff Vesting, Year Two" } } } }, "auth_ref": { "r1" } } }, "us-gaap_CollateralizedLoanObligationsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CollateralizedLoanObligationsMember", "presentation": { "http://www.tiptreefinancial.com/role/FairValueOfFinancialInstrumentsScheduleofFairValueHierarchiesforFinancialAssetsandLiabilitiesMeasuredonaRecurringBasisDetails": { "lang": { "en-us": { "role": { "terseLabel": "Other", "label": "Collateralized Loan Obligations [Member]", "documentation": "Securities collateralized by a pool of loans." } } } }, "auth_ref": { "r1" } } }, "us-gaap_CommitmentsAndContingenciesDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingenciesDisclosureAbstract", "lang": { "en-us": { "role": { "terseLabel": "Commitments and Contingencies Disclosure [Abstract]", "label": "Commitments and Contingencies Disclosure [Abstract]", "documentation": "The entire disclosure for commitments and contingencies." } } } }, "auth_ref": { "r153", "r498", "r499", "r1127", "r1367", "r1372" } } }, "tipt_CommonInterestsMember": { "xbrltype": "domainItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "CommonInterestsMember", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsUnaudited": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Common interests", "label": "Common Interests [Member]", "documentation": "Common Interests" } } } }, "auth_ref": { "r1" } } }, "us-gaap_CommonStockDividendsPerShareDeclared": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockDividendsPerShareDeclared", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited": { "http://www.tiptreefinancial.com/role/StockholdersEquityDividendsDetails": { "http://www.tiptreefinancial.com/role/SubsequentEventsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Dividends declared per common share (in dollars per share)",

"verboseLabel": "Cash dividends declared (in dollars per share)", "label": "Common Stock, Dividends, Per Share, Declared", "documentation": "Aggregate dividends declared during the period for each share of common stock outstanding." } } }, "auth_ref": { "r158" } }, "us-gaap-CommonStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockMember", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityUnaudited", "http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Common stock", "label": "Common Stock {Member}" }, "documentation": "Stock that is subordinate to all other stock of the issuer." } } }, "auth_ref": { "r1232", "r1233", "r1234", "r1236", "r1237", "r1238", "r1239", "r1296", "r1297", "r1300", "r1427", "r1521", "r1528" } }, "us-gaap-CommonStockParOrStatedValuePerShare": { "xbrltype": "perShareItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockParOrStatedValuePerShare", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsParentheticalUnaudited" }, "lang": { "en-us": { "role": { "terseLabel": "Common stock, par value (in dollars per share)", "label": "Common Stock, Par or Stated Value Per Share", "documentation": "Face amount or stated value per share of common stock." } } }, "auth_ref": { "r115" } }, "us-gaap-CommonStockSharesAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesAuthorized", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsParentheticalUnaudited" }, "lang": { "en-us": { "role": { "terseLabel": "Common stock, shares authorized (in shares)", "label": "Common Stock, Shares Authorized", "documentation": "The maximum number of common shares permitted to be issued by an entity's charter and bylaws." } } }, "auth_ref": { "r115", "r976" } }, "us-gaap-CommonStockSharesIssued": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesIssued", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsParentheticalUnaudited" }, "lang": { "en-us": { "role": { "terseLabel": "Common stock, shares issued (in shares)", "label": "Common Stock, Shares Issued", "documentation": "Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } } }, "auth_ref": { "r115" } }, "us-gaap-CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsParentheticalUnaudited" }, "lang": { "en-us": { "role": { "terseLabel": "Common stock, shares outstanding (in shares)", "label": "Common Stock, Shares Outstanding", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation." } } }, "auth_ref": { "r18", "r115", "r976", "r997", "r1528" } }, "us-gaap-CommonStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsUnaudited" }, "parentTag": "us-gaap-StockholdersEquity", "weight": 1.0, "order": 3.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsUnaudited" }, "lang": { "en-us": { "role": { "terseLabel": "Common stock: \$0.001 par value, 200,000,000 shares authorized, 36,789,571 and 36,756,187 shares issued and outstanding, respectively", "label": "Common Stock, Value Issued", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": { "r115", "r846", "r1207" } }, "tipt-ComponentsOfReinsuranceReceivableTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.tiptreefinancial.com/role/20240930", "localname": "ComponentsOfReinsuranceReceivableTableTextBlock", "presentation": { "http://www.tiptreefinancial.com/role/ReinsuranceRecoverableandPrepaidReinsurancePremiumsTables" }, "lang": { "en-us": { "role": { "terseLabel": "Components of reinsurance receivable", "label": "Components of Reinsurance Receivable [Table Text Block]", "documentation": "Represents the ceded receivables to reinsurers where the credit risk is minimized due to collateralization of reserves utilizing trust accounts and letters of credit." } } }, "auth_ref": { "r115" } }, "us-gaap-ComprehensiveIncomeNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTax", "crdr": "credit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfComprehensiveIncomeLossUnaudited" }, "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfComprehensiveIncomeLossUnaudited" }, "lang": { "en-us": { "role": { "totalLabel": "Comprehensive income (loss) attributable to common stockholders", "label": "Comprehensive Income (Loss), Net of Tax, Attributable to Parent", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": { "r20", "r279", "r281", "r289", "r822", "r864", "r866" } }, "us-gaap-ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest", "crdr": "debit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfComprehensiveIncomeLossUnaudited" }, "parentTag": "us-gaap-ComprehensiveIncomeNetOfTax", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfComprehensiveIncomeLossUnaudited" }, "lang": { "en-us": { "role": { "terseLabel": "Less: comprehensive income (loss) attributable to non-controlling interests", "label": "Comprehensive Income (Loss), Net of Tax, Attributable to Noncontrolling Interest", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income (loss) and other comprehensive income (loss), attributable to noncontrolling interests. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": { "r6", "r72", "r75", "r279", "r281", "r288", "r821", "r864", "r865" } }, "us-gaap-ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest", "crdr": "credit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfComprehensiveIncomeLossUnaudited" }, "parentTag": "us-gaap-ComprehensiveIncomeNetOfTax", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfComprehensiveIncomeLossUnaudited" }, "lang": { "en-us": { "role": { "totalLabel": "Comprehensive income (loss)", "label": "Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": { "r75", "r166", "r279", "r281", "r287", "r820", "r864" } }, "us-gaap-ComprehensiveIncomeNoteTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNoteTextBlock", "presentation": { "http://www.tiptreefinancial.com/role/AccumulatedOtherComprehensiveIncomeLossAOCI" }, "lang": { "en-us": { "role": { "terseLabel": "Accumulated Other Comprehensive Income (Loss) (AOCI)", "label": "Comprehensive Income (Loss) Note [Text Block]", "documentation": "The entire disclosure for comprehensive income, which includes, but is not limited to, 1) the amount of income tax expense or benefit allocated to each component of other comprehensive income, including reclassification adjustments, 2) the reclassification adjustments for each classification of other comprehensive income and 3) the ending accumulated balances for each 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Includes beneficial interest in securitized financial asset." } } } , "auth_ref": { "r198", "r450" } } } , "us-gaap_DebtSecuritiesAvailableForSaleContinuousUnrealizedLossPosition12MonthsOrLongerNumberOfPositions": { "xbrltype": "integerItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtSecuritiesAvailableForSaleContinuousUnrealizedLossPosition12MonthsOrLongerNumberOfPositions", "presentation": { "http://www.tiptreefinancial.com/role/InvestmentsScheduleofAvailableforsaleSecuritiesinContinuousUnrealizedLossPositionDetails": { "lang": { "en-us": { "role": { "terseLabel": "More than one year, number of securities", "label": "Debt Securities, Available-for-Sale, Continuous Unrealized Loss Position, 12 Months or Longer, Number of Positions", "documentation": "Number of investments in debt securities measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale), in continuous unrealized loss position for 12 months or longer, without an allowance for credit loss. 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Includes beneficial interest in securitized financial asset." } } }, "auth_ref": { "r197", "r1170", "r1337" } }, "us-gaap_DebtSecuritiesAvailableforSaleAllowanceforCreditLossLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtSecuritiesAvailableforSaleAllowanceforCreditLossLineItems", "presentation": { "http://www.tiptreefinancial.com/role/InvestmentsScheduleoftheAllowanceforCreditLossDetails": { "lang": { "en-us": { "role": { "terseLabel": "Debt Securities, Available-for-sale, Allowance for Credit Loss [Line Items]", "label": "Debt Securities, Available-for-Sale, Allowance for Credit Loss [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": { "r452" } }, "us-gaap_DebtSecuritiesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtSecuritiesMember", "presentation": { "http://www.tiptreefinancial.com/role/InvestmentsNetInvestmentIncomeInsuranceComponentsofInvestmentIncomeDetails": { "lang": { "en-us": { "role": { "terseLabel": "AFS securities", "label": "Debt Securities [Member]", "documentation": "Debt instrument issued by corporations, governments and governmental agencies, municipalities, and other institutions." } } }, "auth_ref": { "r52", "r1234", "r1531" } }, "us-gaap_DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureAbstract", "lang": { "en-us": { "role": { "terseLabel": "Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]", "label": "Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]" } } }, "auth_ref": { "r1", "us-gaap_DeferredFinanceCostsNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredFinanceCostsNet", "crdr": "debit", "calculation": { "http://www.tiptreefinancial.com/role/DebtNetScheduleofDebtObligationsNetofDiscountsandDeferredFinancingCostsDetails": { "parentTag": "us-gaap_LongTermDebt", "weight": -1.0, "order": 2.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/DebtNetScheduleofDebtObligationsNetofDiscountsandDeferredFinancingCostsDetails": { "lang": { "en-us": { "role": { "negatedTerseLabel": "Unamortized deferred financing costs", "label": "Debt Issuance Costs, Net", "documentation": "Amount, after accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs." } } }, "auth_ref": { "r1380", "r1448", "r1449", "r1451" } }, "us-gaap_DeferredIncomeTaxExpenseBenefit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredIncomeTaxExpenseBenefit", "crdr": "debit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 6.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Deferred provision (benefit) for income taxes", "label": "Deferred Income Tax Expense (Benefit)", "documentation": "Amount of deferred income tax expense (benefit) pertaining to income (loss) from continuing operations." } } }, "auth_ref": { "r9", "r204", "r1294" } }, 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Includes production and non-production related depreciation." } } }, "auth_ref": { "r9", "r53" } }, "us-gaap_DepreciationAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationAndAmortization", "crdr": "debit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 4.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited": { "lang": { "en-us": { "role": { "verboseLabel": "Depreciation and amortization", "label": "Depreciation, Depletion and Amortization, Nonproduction", "documentation": "The current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production." } } }, "auth_ref": { "r9", "r53" } }, "us-gaap_DepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationDepletionAndAmortization", "crdr": "debit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 21.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Depreciation and amortization expense", "label": "Depreciation, Depletion and Amortization", "documentation": "The aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets." } } }, "auth_ref": { "r9", "r340", "r361", "r385", "r1161", "r1162" } }, "us-gaap_DerivativeAssetMeasurementInput": { "xbrltype": "decimalItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeAssetMeasurementInput", "presentation": { "http://www.tiptreefinancial.com/role/FairValueofFinancialInstrumentsScheduleofSignificantInputsusedintheValuationofLevel3AssetsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Pull through rate", "label": "Derivative Asset, Measurement Input", "documentation": "Value of input used to measure derivative asset." } } }, "auth_ref": { "r690", "r691", "r692", "r1198" } }, "us-gaap_DerivativeAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeAssets", "crdr": "debit", "calculation": { "http://www.tiptreefinancial.com/role/FairValueofFinancialInstrumentsScheduleofSignificantInputsusedintheValuationofLevel3AssetsDetails": { "parentTag": "us-gaap_AssetsFairValueDisclosure", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/FairValueofFinancialInstrumentsScheduleofSignificantInputsusedintheValuationofLevel3AssetsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Asset derivatives", "label": "Derivative assets", "documentation": "Fair value, after the effects of master netting arrangements, of a financial asset or other contract with one or more underlyings, notional amount or payment provision or both, and the contract can be

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Includes assets not subject to a master netting arrangement and not elected to be offset." } } }, "auth_ref": "r270", "r271", "r688", "r689", "r702", "r714", "r955", "r956", "r957", "r959", "r960", "r962", "r963", "r964", "r966", "r967", "r982", "r983", "r1080", "r1083", "r1084", "r1085", "r1086", "r1087", "r1150", "r1194", "r1198", "r1234", "r1431", "r1432", "r1433", "r1522" } } }, "us-gaap_DerivativeContractTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeContractTypeDomain", "presentation": { "http://www.tiptreefinancial.com/role/DerivativeFinancialInstrumentsandHedgingDetails": { "http://www.tiptreefinancial.com/role/FairValueOfFinancialInstrumentsScheduleofLevel3RollforwardAssetsMeasuredonRecurringBasisUtilizingLevel3InputsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Derivative Contract [Domain]", "label": "Derivative Contract [Domain]", "documentation": "Financial instrument or contract with one or more 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of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. 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Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": [1, 1716] }, "us-gaap_EffectiveIncomeTaxRateContinuingOperations": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateContinuingOperations", "presentation": { "http://www.tiptreefinancial.com/role/IncomeTaxExpenseBenefitDetails": 1, "lang": { "en-us": { "role": { "terseLabel": "Effective tax rate (ETR)", "label": "Effective Income Tax Rate Reconciliation, Percent", "documentation": "Percentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations." } } }, "auth_ref": [1, 1640, "r1190"] }, "tipt_EffectiveIncomeTaxRateReconciliationExcludingNoncontrollingInterestIncomeLossPercent": { "xbrltype": "percentItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "EffectiveIncomeTaxRateReconciliationExcludingNoncontrollingInterestIncomeLossPercent", "presentation": { "http://www.tiptreefinancial.com/role/IncomeTaxExpenseBenefitDetails": 1, "lang": { "en-us": { "role": { "terseLabel": "Effective interest rate, excluding Fortegra", "label": "Effective Income Tax Rate Reconciliation, Excluding Noncontrolling Interest Income (Loss), Percent", "documentation": "Effective Income Tax Rate Reconciliation, Excluding Noncontrolling Interest Income (Loss), Percent" } } }, "auth_ref": [1], "us-gaap_EffectsOfReinsuranceLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectsOfReinsuranceLineItems", "presentation": { "http://www.tiptreefinancial.com/role/LiabilityforUnpaidClaimsandClaimAdjustmentExpensesNarrativeDetails": 1, "lang": { "en-us": { "role": { "terseLabel": "Effects of Reinsurance [Line Items]", "label": "Effects of Reinsurance [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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[illegible]

dispose of ownership interest in corporations and other legal entities for which ownership interest is represented by shares of common or preferred stock, convertible securities, stock rights, or stock warrants." } } }, "auth_ref": { "r52", "r1208", "r1240", "r1241", "r1242", "r1531" } }, "tipt_EquitySecuritiesReclassMember": { "xbrltype": "domainItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "EquitySecuritiesReclassMember", "presentation": { "http://www.tiptreefinancial.com/role/InvestmentsComponentsOfNetRealizedandUnrealizedGainLossesDetails", "lang": { "en-us": { "role": { "terseLabel": "Reclass of equity securities sold", "label": "Equity Securities, Reclass [Member]", "documentation": "Equity Securities, Reclass" } } }, "auth_ref": { "r1241", "r1242", "r1531" } }, "tipt_EquitySecuritiesSharesHeld": { "xbrltype": "sharesItemtype", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "EquitySecuritiesSharesHeld", "presentation": { 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Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information." } } } , "auth_ref": ["r697", "r699", "r700", "r701", "r704", "r705", "r706", "r707", "r708", "r816", "r1194", "r1199"] } , "us-gaap_FairValueInputsLevel1Member": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel1Member", "presentation": [1] } } } , 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A noncontrolling interest is sometimes called a minority interest." } } }, "auth_ref": { "r70", "r564", "r1296", "r1297", "r1298", "r1300", "r1528" } }, "tipt_NoncontrollingInterestNetChangeAndOther": { "xbrltype": "monetaryItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "NoncontrollingInterestNetChangeAndOther", "crdr": "credit", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Net change in non-controlling interests and other", "label": "Noncontrolling Interest, Net Change And Other", "documentation": "Noncontrolling Interest, Net Change And Other" } } }, "auth_ref": { "us-gaap_NoninterestExpenseCommissionExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoninterestExpenseCommissionExpense", "crdr": "debit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Commission expense", "label": "Noninterest Expense Commission Expense", "documentation": "Amount of fees incurred for commissions on mutual funds and insurance products." } } }, "auth_ref": { "r185" } }, "us-gaap_NoninterestIncomeOtherOperatingIncome": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoninterestIncomeOtherOperatingIncome", "crdr": "credit", "calculation": { "http://www.tiptreefinancial.com/role/OtherRevenueandOtherExpensesScheduleofOtherIncomeDetails": { "parentTag": "us-gaap_OtherRevenueandOtherExpensesScheduleofOtherIncomeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Rent and related", "label": "Occupancy, Net", "documentation": "Amount of net occupancy expense that may include items, such as depreciation of facilities and equipment, lease expenses, property taxes and property and casualty insurance expense." } } }, "auth_ref": { "r133", "r184", "r199" } }, "us-gaap_OperatingExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpenses", "crdr": "debit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": -1.0, "order": 2.0 } }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited": { "http://www.tiptreefinancial.com/role/OperatingSegmentDataScheduleofSegmentResultsDetails": { "lang": { "en-us": { "role": { "totalLabel": "Total expenses", "negatedTerseLabel": "Total expenses", "label": "Operating Expenses", "documentation": "Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. 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Such amount may include accrued interest receivable in accordance with the terms of the note. The note also may contain provisions including a discount or premium, payable on demand, secured, or unsecured, interest bearing or noninterest bearing, among myriad other features and characteristics." }, "auth_ref": "r32" }, "us-gaap_PaymentsToAcquireOtherInvestments": "xbrltype", "monetaryItem": "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PaymentsToAcquireOtherInvestments", "crdr": "credit", "calculation": "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsofCashFlowsUnaudited": "parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities", "weight": -1.0, "order": 3.0 }, "presentation": "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsofCashFlowsUnaudited", "lang": "en-us", "role": "negatedLabel", "Purchases of investments": "label": "Payments to Acquire Other Investments", "documentation": "Amount of cash outflow to acquire investments classified as other." }, "auth_ref": "r141" }, 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to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but
are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant
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licensing requirements, the Company has deposited invested assets in custody accounts or insurance department safekeeping accounts. The Company cannot remove invested
assets from these accounts without prior approval of the contractual party or regulatory authority, as applicable." | "auth ref": "11"; "us-
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assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added
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from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized
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revenue, and sales and trading gain (loss)." | "auth ref": "r191", "r192", "r285", "r302", "r348", "r357", "r358", "r379", "r385", "r389", "r391", "r393", "r434", "r506",
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That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period." } } } }, "auth_ref": "r624" } } }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate", "presentation": { "http://www.tiptreefinancial.com/role/StockBasedCompensationSubsidiaryEquityIncentivePlanDetails": { "lang": { "en-us": { "role": { "terseLabel": "Risk-free rate", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares." } } } }, "auth_ref": "r626" } } }, "tipt_ShareBasedCompensationArrangementByShareBasedPaymentAwardForfeitureInPeriod": { "xbrltype": "monetaryItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardForfeitureInPeriod", "crdr": "credit", "presentation": { "http://www.tiptreefinancial.com/role/StockBasedCompensationScheduleOfSubsidiaryIncentivePlansDetails": { "lang": { "en-us": { "role": { "negatedTerseLabel": "Forfeiture", "label": "Share-Based Compensation Arrangement By Share-Based Payment Award, Forfeiture In Period", "documentation": "Share-Based Compensation Arrangement By Share-Based Payment Award, Forfeiture In Period" } } } }, "auth_ref": "r626" } } }, "tipt_ShareBasedCompensationArrangementByShareBasedPaymentAwardLiabilityAggregatePool": { "xbrltype": "monetaryItemType", "nsuri": "http://www.tiptreefinancial.com/20240930", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLiabilityAggregatePool", "crdr": "credit", "presentation": { "http://www.tiptreefinancial.com/role/StockBasedCompensationSubsidiaryEquityIncentivePlanDetails": { "lang": { "en-us": { "role": { "terseLabel": "Aggregate pool, liability awards", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Liability, Aggregate Pool", "documentation": "Share-Based Compensation Arrangement by Share-Based Payment Award, Liability, Aggregate Pool" } } } }, "auth_ref": "r626" } } }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems", "presentation": { "http://www.tiptreefinancial.com/role/StockBasedCompensationEquityPlanDetails": { "lang": { "en-us": { "role": { "terseLabel": "Line items", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Line Items", "documentation": "Line items represent financial concepts included in a table. 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Describes the accounting practices used and the related monetary effect on statutory surplus, net income, and risk-based capital. If an insurance enterprise's risk-based capital would have triggered a regulatory event had it not used a permitted practice, that fact is disclosed in the financial statements. Permitted statutory accounting practices include practices not prescribed but allowed by the domiciliary state insurance department regulatory authority. } } } , "auth_ref": f"r97", "r98", "r99", "r100", "r101", "r1475", "us-gaap_StatutoryAccountingPracticesStatutoryAmountAvailableForDividendPaymentsWithoutRegulatoryApproval": f"xbrltype", "monetaryItemType": "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StatutoryAccountingPracticesStatutoryAmountAvailableForDividendPaymentsWithoutRegulatoryApproval", "crdr": "credit", "presentation": f"http://www.tiptreefinancial.com/role/StockholdersEquityNarrativeDetails", "http://www.tiptreefinancial.com/role/StockholdersEquityStatutoryDividendsDetails", "lang": f"en-us", "role": f"terseLabel": "Amount available for ordinary dividends of the company's insurance company subsidiaries", "label": "Statutory Accounting Practices, Statutory Amount Available for Dividend Payments without Regulatory Approval", "documentation": "Amount of dividends that can be declared or paid without approval of regulatory agency. } } } , "auth_ref": f"11", "us-gaap_StockCompensationPlanMember":

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Arrangement includes, but is not limited to, grantor incurring liability for product and service based on price of its shares." } } }, "auth_ref": { "r1303" } }, "us-gaap_StockIssuedDuringPeriodSharesShareBasedCompensation": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockIssuedDuringPeriodSharesShareBasedCompensation", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Vesting of share-based incentive compensation (in shares)", "label": "Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture", "documentation": "Number, after forfeiture, of shares or units issued under share-based payment arrangement. Excludes shares or units issued under employee stock ownership plan (ESOP)." } } }, "auth_ref": { "r18", "r114", "r115", "r158" } }, "us-gaap_StockIssuedDuringPeriodSharesShareBasedCompensationForfeited": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockIssuedDuringPeriodSharesShareBasedCompensationForfeited", "presentation": { "http://www.tiptreefinancial.com/role/StockBasedCompensationEquityPlanDetails": { "lang": { "en-us": { "role": { "terseLabel": "Forfeited (in shares)", "label": "Shares Issued, Shares, Share-Based Payment Arrangement, Forfeited", "documentation": "Number of shares (or other type of equity) forfeited during the period." } } }, "auth_ref": { "r18", "r114", "r115", "r158" } }, "us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockIssuedDuringPeriodSharesStockOptionsExercised", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Shares issued upon exercise of options (in shares)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period", "documentation": "Number of share options (or share units) exercised during the current period." } } }, "auth_ref": { "r18", "r114", "r115", "r158", "r610" } }, "us-gaap_StockIssuedDuringPeriodValueShareBasedCompensation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockIssuedDuringPeriodValueShareBasedCompensation", "crdr": "credit", "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityUnaudited": { "lang": { "en-us": { "role": { "terseLabel": "Vesting of share-based incentive compensation", "label": "Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture", "documentation": "Value, after forfeiture, of shares issued under share-based payment arrangement. 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Includes, but is not limited to, repurchase of stock and unit of ownership." } } }, "auth_ref": { "r18", "r114", "r115", "r158", "r610" } }, "us-gaap_StockholdersEquity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockholdersEquity", "crdr": "credit", "calculation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsUnaudited": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 2.0 }, "presentation": { "http://www.tiptreefinancial.com/role/CondensedConsolidatedBalanceSheetsUnaudited": { "lang": { "en-us": { "role": { "totalLabel": "Total Tiptree Inc. stockholders' equity", "label": "Equity, Attributable to Parent", "documentation": "Amount of equity (deficit) attributable to parent. 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 F501M3@<ER8H">H/K(C5B62A0A544@<0 018+15JF.U-UM75%0114%>1%>84U.5H 5IT-XW3/9RG1H1-5A#20*4\$)@A8E">INZ&+1 M05FTFV0A>H/AOCX5>?I**18D5
 T4)@<(A+H1)>@<HUB@>1UW%>#4@M0*MT. X2BY4HC4TL<0U11P%>FTB=344.LK10)1.6VGN(A4L+H8XBH2-1 M(D=>8\$%NFZDNZ16(B:9HH.H2N#>1\$+>H(H6"1O=>?9.V
 C)OX4V4GROTOWUSQ.PF+&XZWD&6#>1HWY1J@<INXK<31 MPTZPS"FT-8+WSAQPW=6Y.Q2SH<7<QD<L8U1V2%>6EN#>OB@IOFV82K1
 MX@<=>5K*OH.S.2V+10B->7V7ID.6WM3X>KX-G.5I2#4M2>>8->1L1(I51-MQJ?1-8-0AWBJ9W>INJONS<0 WM<=>3YGDJF-Q7=MSA2NBH8G:0FPB=O M2RZZ#
 3.<70A@<@GY9L11Z/1R6U.O=>AEI-P6S0R<RX-X.DTIR08DN+&M.4LK1UW"CV7?S%D&=&TLPOB1?>Z#>W0>@<O.*#>AVR21WMMW>@3.Y>Z/M#IO-
 @<N.ICPZ2<S13>212>9AV">=>EHA<@>OTZF.N:EH9SLUR64M<@>JFP MN0%>1-7%GEFFEY?B7I.SARXEB3<4"=>O1S4ZU)V.RI<=>Z4->1\$1>
 M8.>4V+0EA@<OVDIU36XNGXI7>D<0+01B4/7V-65MWU(0)34C=>4<@>HAC? MPB2">1+N9W(KA@<6&44<=>1>1J1YQO(KZ)Q1YNG(SMYAS7D/R3AQ%IP-RM(229/S.R&=C<@<B6
 QGR">PIX+ZL861G1Q>XE"FX.IAXM/SZ1:P58B MBGDZ0.FES54<1MDR">X.O2G)7A34YK+V-RM<=>MG6PSSG9P15ZZ/NF6 Q< MPTP2M?>
 D0.RC(FJ4W8N<@<SR8&HTE@<B6.2#&3#>31N1U4LNO0119E(=<M-C&8B)Y3S<#CM<ABDF5@<LW%1M41.9D1=>=<RL8UFU>X9011510Z=N
 MD(F51J4WN@<S8R%<S65;1#E.CHS<1TK\$<4<NR@<U+04C1#11E#1Z&WK<MA9?>W.DIHBB&99*.MD@<B3@<#1U1>9>2)2MTR@2&4.<4.<K6Q-QAH1\$6+>GON
 M@<ES17.O\$K(GD10-4U09@<ZP<AN&A"1@<HILC/#=>T291U;KTP110L%>B-MYXND"K)2ZH&830D&=>P44SHZ0?>H@<=>4\$T.#96TQ1PTTP5EC5=5 1+1*6; MS83-VIG/(<C-
 J5;>1.G168Y?PQJ8K2F.1\$1\$A52M-MK3.ZD>Y5C5-1>2PIQ0K2Z@<HHS<LK%>31U&04.LZ)N&A<@<FUR33>MZZ=>@CRD5"ADQ44.0
 JFB6#<88VHE0>1\$>933271919\$J1J1ZD>Y10 MWMMDJ.5D10+H7E-R0P=>1BLA1M11E9E1JQ12N1L7>H1HXL13V"NCMZ M2"0314%1.4#>XW)11LH0CD7)141R:
 <((31+>USC4#<H\$>T11H01\$O C M4.55%085LZ"JD.D107@<H0Y5N3-N+7A1A11"Q"CO0(ZEX<GD"EN"J#>M.8HPHF1%>3)@<11-19P5B1BGB">J1HHB2Z1<8%>B=>D1193\$<VA<(<9:
 <1115U-79>8HJ9T@<@<9C.716:29P-1W22131@L6V)9&D.O.G1>21W&K5A M6+6(EFT)GAG20=>=U036K3BK=UW1=2V%1DR2153.0HV2&Y8DF&15YQ12 "G0 M.P4H6:4ZV5DJD-
 >U>.<6\$>21\$X">D9Y510B9H@<U7+>B@0G17HS.IN(MO:<1#77LUJB=V.DMO32*38K<07&P1F)1151A"0P">K)?DKMU-J\$#>S<.<F>+<+<1=DXV
 M5A151818-ID5*Z1B=7DXA@<U1.K6MVQ0.7Z7J1QJZM643Z)F17\$KBWZ.MTXD10.Y0>9>517+<GFB7HLL9>GLW(KE<78<C2HE.BW>U16.8311X(1=M0TB0D2>TG@<@
 JB91+9NVA184Y0\$<F&N1>Y6<C14M01N"AIAR@K3K36M5*8N">31"SU3?15H20%097.9 YE1M+

[illegible]

!FKHM-U/8@Z1=7%#H;=IS15B(P#Q>=7POB@N;=H) M\$XKZJ*8G%;TPIR2132CU0U^@9 _L+C5J9Z*KL MH7:UGR\$1KE*#K3(15HJL-MV#MW%^:PL)!#? N"700S@.330W(IPB+@02HPB+@%Z015B#B90+@Z MR\$>?K4SPD@20%/3LMV\$=PPXD\NRO7L*U _%#_45Z+J_%/IX17V@.T>7KF MKB;N=\$23Y2-9HUGK;PVZ? KZ^BXN1P0W7D@G<P-D-GM%X@-I72+6YVA MT.6-&IA>ZS/O/9E2J.G7T 6ZTKR73;PWO43 F"FO^QW\AX#<L M@KZE3\$H@1EG&C'R'94J08%+FF9_ _#2_ _=2'YS4A^&T76=P^T^&_ M'LY@<3(P23K6VPC* MHJH8(2UGAZ;Q-1T226OK\A1?+X<+R9DR2.1B%-OJ6?01N.MHO>?>_%UJH. B7K 1.FAX\XBY:L\$FV5=P@KEB-JE"UJ7?21OTA4\TY0G<8 M(U8D%QV6;O1".G=<.6R"=A8&^L RDADUJ\FS@("7>>?L;LG\TEUV\$>L>S) MMLX+RKHPN-IV"K3/3JB^6Y7\MC# 3P512*LEHJH;?8YV\T) (0\$?>CYLE# MH\AF9V#(G<.^P75T15>+>+6F.AB\I-U(F9U.X3\I M^*E"+1+16Y+ _5GG-M\J(CZW\I;_Q-9M8JRT60+TCNG;?A.NR%+L-L)WH- QTE"R"RCIAEPH.2EG MW-R5_P?>?K17D-73M-Z2G.ON98Z\NBGJ"K"2D1HDI+KWR\H4\L2HLM-M-G-1^0BIM\$S\$X*=@IX@TIK)+_#9P\$1(L(I=CW-O_@*\$-0J5&1\VP9MR\IY M\$)X&0^L^O+Y2_%2C1.M&4F1+XVKI@-1^T5+KTDPI4X+L#LVE^9P\$+K=15MZ;.@+O.ZMJBW\01AZ2Q@5-M8E)JE4YU*\$NG.X1A-1\$&L^OI@<L-PFE6U\L(XF> (L(\$S70)Y^FHR9HE\GZ^4VONQJRH8-MN(BH\I-VNB^FEN?BOD\$UD-8+&H.G07(14A-1^2^?7(JL415E&\$=;5EKIHA-MPD\$A0@01-CK9\$-ZBY\XST#L#K-DW7S-M_35YMI(AZ? OMK71W\7L5KN^2Q_/C>?>?FL GYW-M^UBG\=1%IOS3&T^9=UD-0AN\OT(OKJ>XX^FTJ\7Q LQ^X7U1V3+4-P\$1M->#SMBMI=900Y-M%N";_@HE"7R.TA0E4^<@&\$BP\ FODN\W\XKIF>5750\ MVJ6HVOYOTL78-K5J6Y-4TW4Y97MG+SVYHG78L5TSC?B03E6UQD(FUJRD\ MYVGOE0_#IMO1=CML2.R4?L5LM3M^82-O1NWYJ+;(^BZ2E)""1%BN5; H\XH\$E9>_9@EHL?P3NBYH\TLP+?#6-L5.LCKDHHG;X M^Q61^BB9HN6+?+956* &GH ME^H9+& _D\$)M)^&2.EFU#=(Y0VZJS-JNF9LP<5OKR19-9DAS!^OM8JDU MGM&A&W.W5EZ1)-2Y.NN44.710TW\YN+6;(EW-S9)&K5QVB+69450 M68CU+YZ_MLNR%&G#(\$7LDLX93LUE3^560P7_ "UE6B166=(D;U541-61L4)H816V\;YQ\I555<7-4K=2R7H2X6=@Z162_Q=@;"ZT-M-L55K2=P5^%71-2U6&LEAH3X61FGXA2-_%P+^Q@=:JFSHO-4&\$C7I@/(D6>=\$G#.WE9 M-WFY\JC4^C-557X^4A\A\!P.VD\!BI&2)BGW.("S^YT>?>6PTYB3^&M-G.W?#D0HPWJZ9+E;7\$N^BW8>S6^4JZ4M4<1CL>YCMH(^VHYU<%"U-M@8^L3NY7^P:5* /O8^E#;42FJ0I6;6ZHMH)2Y-Q@>9K7WHC^&L^& MPZD?QD\$9_@_Q:XMAFL2T.00KY3EX)/\$G9B\YRP\A998^5G=D(+%)**Q\$*G ML=JH2.VA5MD^B \$5)651D4CW0>6F51Z52P50\$8N?766PE2SJR-J^*FL%T M\$S9+@Z1=EIY;5D&H6K80J25_//%SVH-6J792^<(";&6T@CFEA)K(5H;8R6A=;O/4H+HLMCT9\(%JAE2 M>X5MA50I5E?E80T@)HJ=HJL5H2^5G>_?>MXYLOI181"IK=LMJR20<=<L0LAJ^D\H P3O1%>_%IN%78B;81XA9^6H^>6S(*)&2B _0CNPAP)69I=;G9\PU?7W-&(8N2;-N^J HG+>@>9X=MR)FISE6B1H?7H\1L^2H M^>TX3ROE=0&K+1VOR98B>6_@P^3JUV00%_*//2Y4IGFJ>C.MFU257JP4I-2T15L^HJ_9^*T^;IT^7U<^63;004IC? KS#3\$ECT;#\$7NJJN".1,2+192+M MH\$ [HHPW\YJL^#N^CD6Y1TB^&M190B-E-&IQ@Z8_E=J5I=KEAVU\FVK%AP\$ M8#B?Q<@-19^9&>R!HMCB 1^&K-ULJ7;6JA-7T?> (6PY;HJ+&C^D1M5=4000Q4Z^EX<@.8121_?3>C G649-P&R0@+1+1.FB^9S)Q:K4HDL^R-MJ3Y6^M_%8T6K+^%2-1DB(TI?Y6T(81^<?%9H9+@&EMLX9C7&IK=J7E9I MQ0R1^<IA>H@&C.IAL&=O3ZHW^&C^XJPD97-PVXQI\ITNPK=NBO^VRJ ME=ET+X.TJAIT8=I95H;W>9/T 1L.FF6>=K1V4^1-0@F^<1(\$P&@DE M^JTD-LO1H^>_CFJ^5Z18-MIW^>1=)D\FYVZSDOY#_R>V>3%U@MC_1L-MX^&1JJK=&W&G\1FJW&X^YB(ECV0^XAD0^7MC.Z7_#MOVN2F2P^NGM-M7B;4-M_#29\R-Q9R5L91^>P3^21EO;=WS+3^EK<1%6DSEKJ^IW(^D13-M9Z8-05(7A^W\B1+OR5;M1E731A+1&CUIWPL_1Z8A^KH#07MC^<@/(H1+1RU/R^VG>XTQ3U\ DI4>W\+CYD+UI+EMRC44SCGFC;?I<MLV_FT6E;IW75F6+X\Z>N&?OI&/@/83SP3<11&8=AL-358N4%3XPC8H5^6^T00S@N1?""Q-MZ1E?<?E5C\$5QID06-(%L?H<4V4*M_L^M^K^(N^HSYJHLX^N:IVH0N?7?MG^PW91^OSK7Q\$1+^_KJYC2.F1?%MLR(HN^YD\N:G^4XE>MO&G4(2\$GD^TO- MV2? CF+03B6J(XASV)RHL@X#K1MCG06V80YMH\XBFQ?2WE_@&#IZZK+L*M-M>EDEI1BV0.2_1ST_!>K.MCQ_M_&D&GQG?FHHU\U-OA80Z-&?%\$CG+Y\A% M1V(BK4>33WNUPU@*+N^08PI&1MC

K*M_Z/(@W%J?42VI=\$DO5N@7;_<'H.M.'T:4W2G34UDVB-4WM#1=MDI@CW>JSN4^I^X?A?-"HH5\$M^L' MM2;2&BVX\|^>[2=\$6HBT\$.GMG=+6)%K'2S"\$LV19HTV(M!;I(=*.(@2MR;31-M&? 1UV3;.^91NK=O4WU<;2)14J^_QIHOT\DDS*/CY56QG5""5H\X*_>KA.B\ MQ4^<9ZIO^*W_25G;AE;EHV;:BZ\I7FKG2MR3W7YPPCFEJ%EA+)%?20X+J>N(\$1(+1<3XV7E%\$SFORL_UW M^*IH@=^Pl@D/59TUR/L\$12(*T/Y_Y4?J2I99+18M\!>N\H<_)X4Q@AO_XK= MZ\T%XXL;#J=^&?D"7H>0K/Y\$YMDQD- <J0T764?HAC\$SCCYTC-(C\Y;_>^M;XF-7N@/(5?^<\$6M_#7EUV8S4X\556LOOY;J4DDKZ3N9Q).PXX;6AY;0@IP&;Z*- HFF&+&9!>?>H8L MW\!>+&?K>XURU\<S;J\NCYF@31J;67I7;LS5J;QVYJ+7K;MJ;U;:ADEOB M%;=*HYUARWW FFH8I0S87MD)ON<IM%1,4\$Q03;1Z4.@WS^&HOIZH^3\JODVM\ M^RMHJQMIH M>_%%?%KYS? 7R&I9&%'S13^J4>KU:75/I-S;)T/IH9L>LM3I4KF4U-7W6ME4U M^*IN.UI^4+CJ8MG&/4IZ<ILMZ^6JM- ^>)DJ;00U02O4L/TIM4-"E;I&8_^*S MKVX01M)?L1-\$Q2*TFC>I%YZZ<Z9"0ID>.0CKACC6\H-5E?M\1L.*:6!ONS M3_=\$3?L7M=;F-JZKS/H=O+&CKUY"\$A8)?@LH0^VIY;7?;R7\$Q) M^2;L;AJM.18QM0100;0I^Y\$VM9WC3)1Q\LP\ZGYX1VM^4YIYI2_ ROAIX@-I MZ>*S1.L;)TH74\3@.Q8.5" M+TH;H&Z;."SH6.1"GG. HDW^G\)>WH;-E\$^*VVAK\>Q=4?RP82\GEM55\W M)+ 6%>BV"%B^1+;5@L)!48NR1;9+16^W2?%7L;)/^(>?>1B153T20H?JE>) ML-/8Q\H^>^J#_T2_*J LUW=P.;\YUB8M=WE63L*1;1+0*+Y+YTCIGCTBJ M0M;U57F\K/I@C:3I?I^<7LIDJRMJPH(\$)(("2)+&9U XI^#14>^Y\$A? MR-1YPI25H1_DR(FVA^C3R=XCH;7>;;"#S7+I&-KVU_ %4HL%00Y.P?)HX MWI\3V+KW;V\>&3W&SZ\$[_?/*)88+CL@8HG^M@&YCIL&:NA\$7R\E&6)"(A2-9F5WL.C>DLZ19 M0=D73(E*5(OFMN4A(&_28/+>ZC>P\$;"M44AW)?OT&J0VHEVM\LP>ZTO4TJ&5\ M-2S;(VR?WMQH0OD#604% (RE%668767IRYU%_*WR<(&L9\/+9#H=X&I&GA59C M9B4M;DIFG.?OWYX>F23."&Q^E)2UD094= (L_2(5R+RHK3T)#B6#*2&Z9;_I MU^2D\RU^N_.D/YQ@.*\$1=3T/W&E2F90PI9QIHR49&7E:E3.W><8U5I#3:6? ME::J=P8_*J1^/OH-R6<4Z\$;7JTXYM=:1#6:HA:4RN25.R>J4S^&F>+4OP MBSE?ZJIDBZC0=#L_*JL+Q^A>#CVN76GD\H\1I2)XJ26\K"GSJBY=YGT MJH^T%@C_A^OY 1 J)49&6\2.'D1SJK"/_Q- >G\ M3LC_XT_18H8CL.GLC=UGOISKD^RM6B=)6)UB\ M.UY+7ITU81YR%=@:K%LT MN^@B%M8^79.KI09_CBI^G^U.3BMK285+@FOIAGIESM\$9X78GI^9S=;UVR\$=;2JDU\TC2H M+.(9.T/PDVAUD_*UI(\$1# L(Y K6\TG0NW^%5"^U2KD=, M6%.)%L'2#<>#J=O;/I X%M.(HJ9\HK@CZG_Y MX836_:=\OH-F#- W_&M2>E6G8E\>=V^#W*=&O%.;1(+8(Y^VIMCG36-B)S^X5_M#<_3UGT;Y3X\12=@W>#>LKW&TR6)LE^6H; 9\%KPS.%(68L;K%4INLA<_L/>6BY\QWB9 M604+38B8"R"P)>4^*Z^@TEADZ@.2&1I5> I^MI=1B3O^5.R3T>>6WCQ1:8SW9 M5W^&:MH9(8P-PV8ZW8UOTACO(G:78H:72JH)CK)9Z@&E M8;HF%-F<@% ICDC&3IB+^OOI^I=01+LNN_9BP2I6I6ZQT=/?I^N-YS&U\A MK;VTEE+1^E@YI@IS+8UY-@_I_F>Y\$!LQ09QGS\AHY&Y67E?26K6ITM\I?>VF* MIPASUO@3^6;U-)>I=@8A>27>5;GJPI@Z\H\A1^I_>E/E\^N\+^9.F^X;9RL MZUM_5W6;O^33N6H^SSWD_E(Z4PVGO;E#L#1IGOKT;Q\$- \$/WC<<RM6.T: M>\X\3+RKQB^L:X6I6Y+O<^&F;G^TVP04#9PW\$V6KH\2[%ZAG)_ M3X;RL8VAC;8? F,D;8ZGK*_TJ:L\VV\LN7NFF:T^<#96RS\$F3ICKWB@YJ#G-H MG4.Z8B5NWMET4U-S&.@^>)BZ% Z_0L_I^:2&\$Y>HG;C=H^RBRX@41QX^1+ MTWCR^5&H<_)P^Y>DG;KK+69_)*8- _XS/V;)8Z\MM5.T.L57^0I=O^/2FKO/L@B?ADI#& ME<>.&U 7J=D+LD0OW&JDRTEM\;@M=MN+@:A2ZZ2VIA^\$B5N+^?)>_0WJFA488@FJ^1ADFTSF_L>_2=L\$1#M^D>\$7!Q0I^R? M8GX=B^A4;@>1241B>I_&X:7=NLA&M-91B=.E&187\CI\;/_I@>D69G\ M-FL^FJA?I\$- ^F^R3AU#^AWHHL@&AKC\I%6"G@1*W-J2ZY5\$L<*>V0YFS47Mf5WHF MG\H75-8EG;3D8F)IA3^W#NA- *H=THM\6_*L+K05";_1EL\^R9WAPH6T& MG8^B80-P=DPISB_!:=^DXO9%E&T4BZ\I (XH#>O*8Y9\FSBPGS2FF3X51@!_MF6CRR7DG8^XVAO-1?>R"_962*W0;_@(<7?CN? PG@?J?/M^*KIF^@/F.F6(#IA;0=2V(P1OTQ5O&_M^9HEM\#PY=NP&9_SWR9^10G9(N)DRD(I (:)9N0=A=_M).4+B)\$RR+I/PA M&<68T?^X15.5A)\?WUW@U2L;V1**PWI&Z6H\Q8B;T+A2%(L3F)'7A;L.4PTRI+(S&U MTLPLAP;^>)R^S8 X50^N@7\ME\KFZ\4R>K&DK\B-V#RD+;_NW\$T02/YJ3 MN4@H2AGVMT0R@:=DEEU^>VUY=5;RE?126UN.YS\$58^TPR^ MN;13H>@/7I&^8HD)B@NLEN.P(6B(_#=@20P8F\=1.259UH;DIH1UT.* MJH7T^X8L;FMD5DA);X\WSS4=,TH>5%\$M0LDGI@)5P%;D9Q)+1 M2\IV6U_\$851AE TTGP:P@6H^1FUZ)%Y- NRX+8\&MX0Q3\$S\$&4%Z84K^EEA;M; M3^>4%*QU=7NS\$<*K)FE@9ZF\?FO&7TL9U+Q;JL+B+K= (S=TM4B\XB5N#^IAV M\T69)Y?PE-@#\$IXZ\$3LX9J*17Z%-_2P7L<>.HK^TN_LS);_! JAK7HSY> M/S;3L2+ ED3BZ&? 9DO\I4CZP^"-+3MGL\$@I2.3OBF)*_BRDW3^PN+PI0N M.R2<8;Z>1^*WNU\IZYU0@-^YDX?C2JHODV&7 "X7\ODKJ\RTZTH\SGEW+>(KD MRY^6\IS\ ?NXF9:9+VXH&I\Z3OCZ#FXC#\$V^I=7)R4W=RDWZ\$;"AX&IUD2 MP_%;4Y>#Y^LX-YX24/+&JM^*;PILFZ?>YKK+LINKU?N9C6A=V_+G;.) MV0+E2Z\I <:0H@?)U)2O#6A=1X3JEJCJY@Z1-6).L1^4AI#^~W5JD=5O\$OAE\$R6W2Q=;KD7^5YGUN\/+^0.U7\$ MCEH7=JOB+7T<%X=;H@;3 F7@1K32RJ MW8S.E(P+(PYQ0I\;I5S+%;I^OT=YGL37I&% MTKD^D+K)ZWR3>CO4GES-H59%=64F_SFQ7>4_13IO-JIVE((KW^*_%F\>_1TT8NTIN&QH7 M>MFT^Y^LJ44LSSW4>35BBE.LT11.06B%YN6;-&D%10^T0FOI(WNY)>7F+N Z M6M\;LHJ82_+N=NZS\$AQ8^#AA^8(07\$QHO_F&:#YV\I(L=8P2<%>E;N^<9? MJ@E++^>OZ?URN_LVNSIS) IG:6LE=SB7_U(J0D)^E1(OIE;2+I=2);_*N=P^MMO&R\H;S3QJ;8.@&XDE(GH^9\H&E4U;(7W&D_=#H^4OI+ PQZ(\$8.+%)I^& M\H;4Z-GPHLNRBW2F&^O M-8^N^Q.5#GRJ_B@6\;7N^I@/1D0KAP02^I;

ISPJKOLSD80NI/1BWRL8'GV@L7G5ZX+00RG#=-M8&HCYP M?
LD:~IW6'''UV"G4KBAFIV>L9RP61W:~LM,'>SS|^XHLA1A#|H5/INAJ MA'#/D6!/?DQON(\$-
O.\$|ZQ3F\$.U<Z.#4&=-C.0H^6D;2<<@/!P7+0\$+XN# MTOA1% 4N> 5HZW:T(870J8%M^1;PH&)V5TBR\$7=??/ZE-
#%IX2F#14V(3 M.'A'.(3XE X. IL0D\$IO P5-B\$SAX2FP'!T=-M0.;VYZ2)MQ-)JYGPJF@=>ED-#C!T:
H5R(T.80'P5\$5RA ^1Q)SH2W26T MNT4"12V.0U|SIWV #DW M>|K)AZTX8MMMD9Z)KPNWWG/0BPQ
M0RP+37TY\$TNK,|!D35&\$5 JIO|RI+ #0\$YDPJ|<| Z,E.2:LW(99'+\$!+M) MI555)'
<8>QW!DI/|JL|=RL6\$LD5NU\$C|2@8_TG3U^P4H<*BZ32|5EH.+2!%VNV5KBM|NZT_\$ M|JE.VKXLG|HL#H\$-)9;JV)IX-
B7T. TQVHI?LRHD"#)> V7@AM9?1@^TC'YI MN3(I
U56M:~"@!R\$^@0/UO9V|L=Z)3#X>:ZS.@*OZ|^)OCN /BNMNMS7-5G M"J5WMBQ8Z1=3?
7UA>H|H8|ZK|3P=4_7|OE2?2(G8.GVKS/453N'=MMO==D
MU;O|^*GXUJ^LXO<>0Q/42JKNP^<^)|018F^_SF"\$FJLV1*R6|?XNF9|-MM_@\$8I9GQJZM>,%'9-
*6;_X\$IW++J>W>+1Z1935D6;W70@!><"NWW-J*B|TB
MDY;P8:LWCX(5N67%=N|LCZ@X#52N57XX|P|U>;=LL*!"YXK"R|T MERMT2-LZT;F6^N---TE|1>6?
SY:WZ|HT72<1'Z|A|7AAMS7|EGP=DA391|5 M-D(^SU<^5<|ET|T_|ZR3_&(9Y"/D53XUS|<1Z<46V|6*W*B&?
0CY4#Z; MB6=E7|CC2"46CBNR:07V73@N1%.0|H^ADW+)FN|_#Q|F&Q?O)F02|TDED M3>A8P|<6^@U?
H:~\$D+VEU"%L3LVME=I>-%|HX+GS^|_"9GK&6PC?(H*XH MG8&FRDK);73C0_8\$S\$PA2|PLK:\$@'1H7L\$16U;Z@)-U-R
D'S"3D))63 E(? M9P>_1@|X#1Z Q4 M4^Y9!Q% HCRTH HHW%F0_!C_-NC+6D| YXCIZG|A&IKRFDT 0K^7W#; M^7%:
(3GVB^QF=P:*+AMZ\$=%~;J7C-8LJ31>J|8SYKNCZ\$NWX&3SI-@%= MV""OZL\$.OPY.6GK5W/;<#AU^I38^>P_1EM|
A&U|P.S:L5M.B*MGQ-Q\$7% MG^#4/5TP^9%AV363;1;|@I&3-&?F"ZHA.V|XUU46PZPGR:ANW6|=C4(W=M:~MM
2NL&&ZY.AH17# M.9Z;ALT75|D|V.9@)>:TZK.H3 7Z|_Y/W D_:'V*N8CA(*2E#W D 2HBZ M\$|5S\$O6&9SOG%51;9C-
8K4)*"8\$7 G|.MLW@OH-GR(N8HT 3>SA%T(>|" MU_|7U|N=|2KGN'(-)O. 06_MTC3QR/(N(K|^4.>_1^|K(&6H^W@&
M?%'M9|^)MA3M^9Q^YWHAXT;G"0\$=.)WZ;T!B>Z'.L(="*P+H*R "2DUT/A9(?1Y(-IA4T MB"P^H>X_)
(U&*..|X(SJ..YN#HH"O<0Z2&Y\$9_-RC7P^Y8=-"@HSC44%' MJ@(|EX/_P|?@*?TX"5H""*HO^;#M.4U)"#M|W&.?
Y9.1)Z5)D8#"^6+C35_M4\$S5_FGSCPDI(|_2DN9UO4HX>B/?DO&2M06YO^M:~K*A^SKWH|<433|@Z#; M8W9?HG>2-
R=?=^&KQO<_UWI=M6^7?M7K*#@T_U-I&HU^LFY35536-NSEIMLK= MG^BD4XTYM7D0"A|&GRAFON^D>15I4-*
(U07LW/M8O%9BS_)FF7|L5VM M4MOU:1(0(OT!STU"Z=9#|;YB;DVN?B|Z7?/9|@>R0*/!?!;@+;MK?>N8.P M0-
7CTJZ|"/>Q@|~55Y0+AL~"R?JH346V#\$8RY/76L@X\$OC9*8;EAV#;C:UU;MAY%J.MID|&DW) M<8*D|H
P"S^#|_@D|A/AP=@85;D)W|H.P+Z?17N:UD"(A1=Q+45T8N52 MU#1|0N|A&3L1GN+EX|JZE%8!%UFC+ M-
/EURW;G;IL:TI5HM(9""#OL^26"HB|M4Q2^ZU:~P^(4| 0CRQ4MUZUB<+! M)G@|5YX)=N&170KECBVPB|X96
K2)|1^?2.6;F"W+^/R7P|@?_JALAV>.64 MI*Z"TF;O;T|LU+|TT0=\$G|<8\$QZZ5Z8ERF5:(P_5)T"RP4|M5_1D'S8^A
MG5+M.W0&>@MMHUO:~YC|D(X+U8X6W4.*T32;A^3XCE-HB.%RR9IR6<#4_
MNCYWA9A:Y0#O!SPZA9@*3U?;T;ZB+=K2DRMD56MB"Y_%E|)\$E>:39."MCU_ \$+9XZ BCI|2VG';^.?X+_1%2|F!;|
|A<1)4_@6?_E M^N+\$D_41^&+NAR|!%~.3KN*UG@?7QMN>XXL09|BY|XSV#XQ='ZG^R|5+DF
M0LK7^ZV_4FJ<^R|&(UHEYA:GPS|SZKFZ+|CC|V|_WHV|X|&#M1-?_BF9V MTE|_@L4^OI"KYX X/Z<_2SRDS-|
<|Y#9)|?2HGK|9.RK2Z2_GA44Z\$ZABN MS-W#T_2.6<GN_8K7=|_D1Y_?Z|^W)W_2WNIG\$M<_&RY_ =^|(-
%OG23E:3? MY\$O2OH>XPU=9RH|9L7IW""J@RA@\$=0"OW!YVVG|T8?2G(C>_FPQD(^N(@; MY;I@ZH@7Y;R:6 %MH;
|B=B=D\$%^!%19;GM^B MZR%8 ##!=:AG1J|;|ORWH?6D@B(QM#!GLG4?Y|/">#9S A@&E(83QWMAYP)% M-
O#&%M|A:~5;OH9\$3QWFFFH05;" I6L:1O;|HCD/ISD/M 692?BLS.+,\$ MQ\$P">PVAULB(;C8&Z2@Y;TX W|T\$CH?
GS_H7AO%SZ(Y<^WC^+);D=7-D&7C< MB234D3_L74E64HURV-"2S7RD.&Q<73"U\$KOS5/#5;+K5!%U1U*Z77|AEX'
M>:H*\$H"KN^X98,*F.X;R>XZY&^#3G_14!A*A^CRO|S:~*4F^6\$@|V|V|DUG|HFF|J|OK)2R6U_22'D|H4_PZF0AU;
<4_~M*&?/=7>|N M?M>=;.(3I7C|N|3LHU>PRLMM2! P_=L<_O!_M&HU)=I0EQGR8;>M7/_@' M&IGU;|L?->H3?
(9D|V2BK>+0!^ETDK|7|^H&+P;FBK*QQ|RI^H=;D_M9T;2S|?6E/M+(M-UF=@K|_
#8S|BR_3O>0OH&=UY#|0;Y|F?05V33+!;O M-&X;?'#)VE DP;|D@;H<\$W=;+2E9^FF(3V/L3=+ #ZHF)@_?X@!;6%
Y8+)|1 M+EH9X9L+^W;G4F5=*V8L;G=*<=F/XK(N.O.'F|/!;>XD_S&@F^?B#H= 86>).Z7YW?
P"/AM(^+3#C|0C9|13/FK|_1/7|J7D MODYZ=:8QC(PDD)P(K_+<@)DN5YAB(HT=^#="1%"7EC#AX"S^2GM_3RIK|QBI_
M:2?@_1PIM-WF5X2IO=|H&V(4;)_DOHE3OPX=686=-43%X"D9^38817HS|>Y_"0<&G M;TZN2|+
|2Y@Q<8836F&.G9S<((QD!"7V05^2.0H">="D^NI2|+T%W0@3/_ MQ>9LW;L.6<9.W%(6UI-!XR<^?
KFB|B1F)C|LX3596T#^BMT0?_F80/_*
M|SNN8KL2;ABE6=+;2G+@X<@-6%>J>889@#|/5SLS;+V^J%W9X%,2ANS&B\$XD M>0&NDZ;!(15QPE0X;|?
5D.00|^<*J|H M4IM|Y#5;_ZC9W.HT;^EIR_#GM=@_MZYVUY1N)_4CPH;L#K"U_5FCZP^&X|Q|KR0#-
C|V330EH>K+J02.=K^2/PNV3 M!2KDHX0FX62-^|'1G+|'G(V.9;G!MF5S4YX=|6@;Q5|K/#_D5/_M_0*T&R<\$8T|
<|V9VOU;R|=@;|+EK5+|G-+F9PM.\$WGS96GI?F7.7|S;|2 MCT%O^|;8\$Z?
@5#3_~NGY|VM@G8|RSS9H>_V_/IW_X(G"PO(^_V2;&<.\$K.= M|M>IV6^>F=E_FE#KC *U;|>T"5J=M-XU*DV9
MC;6|4W3E|J0I66"UAN|WVZKUKOO6\$U)*#4V3-330*@SL4^0UI=MN|AF3VY;
M|>U\$J6|C7;~3>%/F%;Z4/+YSJBW%#|_8&MOC7?
3+"\$ _|+C@JLZ|9T3T;0:1&M3V^|>*"LZ\$4KO08)""=*K|5VSN?;W+T@7|+_T2O@X(EEN& M1C1T35;TEJ_@1=-
L<;I=M\$XXU@&W8Y6"1H|@-|_GW;QJ|+~N%UY6K04_^X(MI=5^X>3;V7SJOY+GS-
10+U>CO<\$;YW6U70#Q;ULR=V;~6.@L_7-F-H MYTRC|_5V;9V|F^VRIG|=93|SYXC^CN75;5W.N2-
KG;CV1EHBJQ;XKPY M5|X|UGFS^V=;P)E|7S9W|V#(X8'3)N|U;4X+ _U^|B-G*E5E4(CH|!>EX;O_ MCG9;L%
BXG9V/TL\$-%=>;K?&2@|0^|UBA44)|4IWBW=%)GWNYP5Y>N^DX4
M"LONK87".AGM((Z|,SOR=N5H!5PROY6MML\$;^#_R=KUEVC92F"-0215W6W"(MHAY.1&Q;_
GR<7Y<6K=T+QEKXX+BCKWX |S3C283?XI4@0_*|7-S;8H*(JL MI8L(Y@(|L|?0YK.89OW<_T|
&U62M!%:~\$PZ|Z|L|=1A8^~|QAI X_IV(Y>Q_ M^|~3J+U(C@#Y;V.41>X|_IA/#0=_)C5P2V&8U9_~T0"RI?|&47D)6;D/S+
M@P^RT.O+NGD0_+N#UY?M8+TL@^+|?;E#>WL@>6M0EM*Q#JEIG8|XR8W@=<_Z MD\$S VP\$ATB/Q7#^0_G
+A|SKH\$Z=DYO|BJUC(5O7.8W3|J.7V_*DDYAM|19 M#_0N H_|J|1^V^C|R@E\$!'\$WJ;_~%| MZ0=\$D|_P@
A<^Z4W\$A#)P3G#_Y\$OS2A.29@B=^&Z>_JO_|#5A7KMU_*?72_ M,N|J2M>>A!*;X9;+P#QX(GWG4;~?
6\$= _BFZV1%H@Q;=AY".&C.(X5^U M""/&GITXOY.2KU\$K95Q.TODH?_Y3H!(H1N11Q*|ND/"2*\$LT0+D=AI%=O
M<%+ YN<(@\$T\$>U?OQ E6M;\$4D6!&P=|@U5(8/_|_HR0N9"C J#IW(5Y9#R% MJW2|V(^1O>A\$V&^|RX*?
X#X\$_.T@Y39H@>4LO(.36CM3|22"_%(X\$RG|PQM M+Y|H#4_B(YRXY)4I0_@5@7|O5|;SA"56R;~\$6^EW_|4=LR(GK
PI^|OXROE> M2/2^X5EP!D8%G<\$;#3;D1+FF|<8U#X1_&GHL/53RGR@.Y?T;&<%RXX>RCY_ ^<1#@AXE*
M@\$KG"7OL2|Y(L|N.3WSM|&\$ MCH6_NN/%>A^K-Q5#-FQM+0 KD"/5>T_~O/1: 5+J+M;#@@_3|XBNKHE S@Q
M0G4.MQ4QHC;T+M=Y|_W^|>XB?..SA9<;3^P)5DH".9VE^|O^X^?7+ G00+ M=^N%7#T^Q/EYY8QANI^GD!!
(GY4W2;F| GYW^UC3SK|HMW|2(^V# HY_+OHE_M42>+76EKZ
+O;\$+!OMC!|H0R>1^46MZWQQOWO:6OOH"%T|L^CAH CAU/@U M)|AIH389|C SL?&2ZKOOE3^K|_N7_7I%AV9Z6N|?
J9W4U">CZRC|6%LK_T>/ M/_S3@64\$|Y+|^&\$W.C|\$4T+KQ*7NBP%9|;_ \$FZV|MK62-3;?TQU_8|_4X:55WUQ
M5E9\$5CUQ>".AM;N4Y.A&I_~L@M-OI21X%/?K3>W5FO=U.(Y5U;IKVZV^V1D8 M|<|DZK^Q?@42J|M@N."AAA)&B5Y>
M O*"|N)IRB\$D(H^&SA0|50=5UHOSUWL.88^A^%-\$"6B?G(?_HK_ C6C.ZX087_W@ M|J^EY0(H0R+@_1&G'
|WL;M;FWA|I0\$^B#|+W6^ "&X"|EUT34NU M14YB"K8.3/(1.9C78TF|6*Z9LFL4&|I0I#;Y5;*N|81|9

M73NHJ.57TMJ8;S/DE;DOYC57_N+/UJ9V;91FFV2"M6PTEM^W;2.^XCOWDG MZ<<;H6*2P3\$-@Y-
B@Z;20X8;3D#Z;2;2AXGN)=%SM-Q_X1AIPMWZMR.&"Z83WE8)7>IU4-D-L3
M84<5<R>|CNK"O3;7M112K8=9FKIW\$S/P/O&+DC+EI>LO>B>68_)25LH M2WX@N>,T10J#W)X?
2<2.20V)FF=+MCQPW2#;979QIG;9RL M(>.,I9FZR;.(D"/K/TH)5;132KCV&L 8A20AV;'.6*833'UHYL;8%Q6_A&Zl(>.
ML"Z\$48P)+1LA9XDKF9VR+;QIU.)2Y8).YNL?QBZGI>/F87)B.Y(HG+HP< MH*17GVAIEOB7N;ZAS;ZC.MJ1D\$G-
O;FK<IT6Q4(V;#R5.AOS% M;B"1S"/22R7"D0(W.'GED3@*@;C;I;TY@< \$(@S?BEPFIMBJ'TUM>F)JL\$ M/AR)H!*>
KGF,UV\$NGGXN8_Y"#5 4CUB_4_XJ? N*\$0&Z;1GA;?L?#O"? M&V%6HM+IG &Q\$K2=/# T*K5(I;R+;L;0_*(8A0)K;
I9XDE'X(PL&;3E. MOL_+U!%EHHHR."OR:@CA7/0;MEP;")XT0W/2BZ;"I708ML OKOJOKD_B8%14G^SA!MEB!B
M4R#L)*3E;N&!TKO.(JWIT+NVL3F#(@%?4%XXZ?HD>HO6-5M) %)+5K;?U6.GTILM
MP*IG8D;#6@QI!";\$D1=S;=+;OT?75MFUJ0BIUCUQ;5R\$K"+XBGQU&597>4W M&O^G+;AYP@86KT|=KC17'-
OO>@:S7\$NP0H;|<6I_WJN+Z;?HJN?07;SJA2\$N M,OI7)B?G6A16(FUQ)E@4.T;+MK%3.Q_G;5(S:T'IGQB0>RB 9/TNVKQ
M;E4PR1&8Q.23273)*HQ;;_D_IZ\$AZURR;AMCW18/I^N;H6;/88.)";^MS"P4@+@ 72)I?>ZU8C Q-U>\$;9IN^3!%?
EEH/D#>V6Y)WQW!|^=@+7G M X2 _I=K"4KJ(H-67I0RCBIOA\$XY6G;=F/\$) *A6%I9HLIFD7641PTFG#IM6L;^5B"
2KIM2>G(*K;8_!FL@OT@P=,T'U,U4IP?;U*^66V*+74T(T;2RW/K%8G M>=>JS6D"!EE\$!(EO077(G2IUOZZO\NEK>-
E.B1MX 7B"(Y 4662IO4XBS M/+_AW* <7U<3=S0BWBNOQSMKE&U39U+JBEIX:@\$ \$+G.F4V#1"#61K3==H*4-
7%"Z1FE M<@E'\$B#"F)3F%!+6=/B?&>EL;_ \$?@A^\$R).C8_45&5XA%URE! 164SL#S
M2_I9.TVP).^!\$D8==A!\$5E#>D;XGJ=A-NFEVCIU6YE5S;_QP_5=NA;PEU M2N_J6C-4K?6?&PU!M39-JC)@P>4.
IBWZ+R>L?P?6D\$6JU(\$2MN*_ZY2!7 3-%K>FR=6_H-IZF4L8#\$ \$ M)DU3CVI0?J4)P@G"#<23PE""<(QO7A#M2*?
\$H@GJ59Y^=*(;E:409\$C3 MJ21-H9E46D70&;6;3+7I"/2D\$DH&.\$L.B_3JH^#MJ5-W8BM^6IAG6W;DUA"J
M0C9L3;M(FH8R;M<=;YVWAENYJW3U?J6;_#AVR;1X1AYIZYK_V126J M<3AZ(&5JPIY52Y?
G(AD!?.E8HW!FI7+6+ G*>8"E.0%U/P=A\$UW-84 M--45%5#[MDC80J6IW];&1* IXXT(GI/R>^%6IIPZ!>42>WNW%<
TM9XH]-MIOUW#NR*G3GOY"W!;ZQW;I'S(\$^1/I@"92 M"WXMMBB1=5V5%;78I^OX7"A<5_%
ICES7HRB;0I9@0&;ZV&>.JH8%% *T1Q MO_01Y4FI?>TWVX6VX9_LFH-(%FIAQT6MP&2
MW7N;I!^IO\$(J@MSF2V*FD!+2UA>!U+0>9^Z+GP*"+Z3 M.WUSWD/GH>WTMW135>ZOO\B?IX M 'CWY>
IZ^JWM8QU8IZ/NWKT?P6"1+X\$B'(&&A;_J*7^@X>=%)=S_&&+AQJ MCQ%|@J V%L+@41=5*WTR'G;6|(HJ)03?
P8!AV%LD1^#0E>2>9&AZ4)SL?& M2ZJ/I5CYLIT0%AGK_2F_%WP%YVZ4?P?K^YP+?F+Y0T6'E^+HCUPG>)=8!
M1WJ8P@M;1JA<+B*DT^6F&O;S\$@/5P/MNOB!^=(;#_1R20WB;N<(*CO5;@22<@&@J@2A20TPW#F"1=^MA+_9
LOP> M&B!R@TD,IM/ 7="PIHT&H"08?7IX);!(O&ACF&8#AYI4Q*&D@#!&18 M'>6!+F3Q2?/W
YLLV".A!^NZ>F7PC=(P<\$%07\$>B9F@*!YHJ5=N&"G M#_FOTX'8*SI2).H(IC\H0VX"F4 E*Z;XC!_PZ=5A&_1LE\4IC*
(\$EEZ3F. M<+WL;IBN%R;I(0:01-&4T"1 WTS0U);HDP&I^0V=<-(OJ_#0HEQT/5"4O_H
M1%IX")Q7DNXP54;1+;H*;*7.XMGG;N)CKKI@K-E-#0F1\$OV\$@P@S""8.#G4V20)" MN.+"\$IVQV*; C\$D0
_WHCSI*^\$2F3;E^@3E&.*W-GA!A6VWL7JO+3=ER! M@^%I@22I5S2GFF+)%Z(I
I05)K'P1RU;N!R#PN5"BO0(Z;3CL8.CHYEO(")/X6S"!;8_48_ZB+"Z7+XC.V 1HIT.MQO9(+@VM3-
I7A\$93&43%F?7G\$T%Q0";=ZEL(0X(*W'D4\$"+E<::I1>2" M7>T;A18;2PQNJA6PIT3FY#%UHC(D\DUUQU&J>
I8K0?C)L5QP^HRA6 MYAGTNB6-R6581T*\$L;_>E>INRS=Y6KZ&RR_IXOL?)X^<F9#>43U@<47" M;_&16I8-
9XF;@*>#M8;8ZUN<+\$QI4?8"O3R-1XA<#IH102GZIN.E;+!S.8 MBQKQ_FNB!%"OPI^H'M0<I&"1M\$X_IX@
6""%6SIB+"C%M4^U(H;I"#CI0X)? WO73Q MITNB%P5@A1)S^_2GTIP'V.);\$X6D_
A).786(G"1<%U7"G;5%CTG_B)&DQ;-(=G;DWUCIZ&T M<*2)"I9T@LBO?IX*S-
_.*.QE6#OO^O@&R5^=JF!#;.)&_Z4QN@VI6<*SUOZ'6;1%29IEWBMZZF@+VAI1>BHB5K MU=K-W1;
<9M^833S\Q<48AC=B2Z!/?1<;0MMA2^Z16J)?VR2DVSAD E+Y#>73)E M+CYMRI504+^0Y&9F\I\$Z#105=GZY-
W*T"8)KR|<I W6V/O.(M@C_GT 82E'_ MUAG<49M1DQ=F2=K*#6G;F<&51T0!;JD06T48#1-RXU>L!^T>>
(5IP@M\$D2 MRX4;L#?B5!\$WJ|2RKI+<N=6AXD9D;S!4@4W(O".6#QF!"8D6,1AFM;+
M"Y9FP5^XSO^PY=KWGYO2Q(L^RU+EZ55+9C?2?>>9 MFAS7Z30?8);ULG.UG+B \$V;
(P(I%=88;TW"E&L;KQ43X7OE2YXIC5=CO)^F M6>?M>>7K#;1Z67L-
)UI_CZ(VNI9P_9%IUN2IUM4M=*05D)V043FW<59G M#U3;I2%^8*X#J!(GY".CW!>)^G\%6.NG!L\$2#Z""
<;Q*1S.DD!&R&;67@F M3;M#XH4^ZAZZB;DK!_+=2.ZIU;R!%;N983AC3'(\$AP0^W3AG&VS4WA4ESM!&+JDJO%+/J
ON::S^%LKF;109J!&\$EF=Z MYX\$3'_D6IXP?D\$GN"B(I?E@;QR#;HU!F+UB#DS+ %IME4A074^?Z^B
M2UI_V"1T;55CYN IDJ6?>) Z629E1)VJ9X_>:'^YI\$4+2%+A> MZ IH4'R7W%#Y.99=J1@_2MA&7M^KC&V
/^!=QIC&W\$K\$3A;+XT/+;K;_M<;H2N>QO+GF(J)"B27;50"00)VH9KCW B;8,IF QOA<_36MKC)-7/Q@3 M%[.=@//
D#BP=I6N5 Q)*A\$;K&RM>;K4%QEOP#IFCX=184V6/R Y(IQ) MP@YK+GA,TI^EBI7.E@0IF<4@=1CSB*6K3"-
_VBB;)YO<58*FD49^C#>? MU)>IR*!FY0Y(TUEGEK(IV^=;DR=E9;+3+\$UNJN"\$TFF.G0(A: "%2!0B1 M
""B;%\$A(@+\$**30;MB#\$/3B.DY*^7/8@G3N4\$H&H"4.)G-F'_KC1I)&X+D7 MS_Z%91!>3Z?^D#H;5QN1^
HX>=W1#M8EP5IFF59D!SF-48^I.02@LDPOTN\$ M!1(#)A@JO24*B_7@V L2?T%+<22C=4I@F>CADIHB\$5D@-H-
H\$6?FCD93 M8+NG M3X_#*(E<4R1;BY5UOGU+R(RDZ1\$J&6\$B7E-/98G)S_@C.A;1E6I9?D>I
M71CH)=%2RIXWGXJHWW+025^=5!>=>M7"-V9NM6.L2/KZH7&J/IT.Y&F>O_.16.6IX'LI#;6AMO6666XJUE.L=Q.L M-
VR=A?7Z+30WAJUCC<(I^<JDT>I(?NT^IHQ;UI\$G"2.ECQB5=JSGAO-XW!C M!<9+IXUIM9F3JO/7CV1HAF34^K(O"-
A0.GVHIJKI%JUO0;P+5M#&J?^ @ M25%\$ZEF397W\$:@&YQ%8!WMB)Z4=0FRG9P^E*2JO6IU9EW);XAIO^L9'
M7%3SU?IYZIPHSAFF>M6MZSXGIW.IA!#T5N>8KF%F2_6/1605+8
M"=@LEUTH@KIL@FJF_ICG7R_WU/D=F7DUE!ZHQNMEEV>1I";^?FL6QM6)+ MIW2>L;Q
^(6FYOCK&TGV3;RZS4/*^>3 M-W?LV/38X!>M)\$B3>ME19,=A^W^8J-('\$<(\$7IU;.&%^W9M>/'(GL-H
M(9M/12V;XG4I&'(V?D)5.N@'UO.HEK!Q>#XF-BQA<IRZ?+VHFI9Q744)@ MGP7JWP
00A.IV=8&DG"R<"P;0<1Q+G7"5;TK&Z!6Q^-\$Z::UG:AN9O;W'CA MD-IRLWN9G0GNEH?J5N2;10=I9I;I?
IFEXO#&0&\$!_2.TP573EP7"KZLC M6@L3)G\$@96-IN6N+I9.W#-L.SL4NP@68<I^E29@5#4I/;+^G.FPGZ@&V;Y/8
M0B.H)0/\$=M;R"5A\$6CA=;P!A1=ITU!EN-7=CX>F7W&SMOC?5Q"JG=2 MJ4IE!;^EK3GG5((5KT?>=
#*E+R_S\$XK61\$DEJB@VUI9Q^;;7=UR!K@>BE5 MJ;@XJZ#4IS5H4_N=E*_*5?M3UN9GR_LM57;LF/E6F7E-
Z_@+9.8>;-/ M-RNRY10(S2>8DR\$#M0TBQ;_H#WJHC0;MF5/F&R-2Y0YIV%I&Q;27C IBDM9 MFD>"3%-9M/HFH-
_K/OL7IG%-OX?1UQPMYA+KP0F=-VX;(8(*S-8'9C.&Y6\$' MA^O2ISE>M_IQ
T#UZ!;QF;Z#Y%MC|^93MWOC'QCO&9R/^*VYX&W>UV#&Z M6P-?UOK EV5T.IL"7X6XUU&WW=_10I1;-^7_?
@@GF.&0XUGZI%IHY MEP-X2.AFV%H;NBE&8N/B78Q>%S)GLZ;7(%Q>I/%NT&_7!>3/#G>F.AT=U+S
MT%L;93;4*P7HHZ9UA.VRG"Y L"1;3#0='@/Q.V"2RM3I_(T";_& M^DGDAIC<&753JPMML"6D2UA0./7OADX1.Z;
M*)I;D_33;Y4<*Y!02.9(\$O\$01VL/B/_S.PS/L;+X;IT8(?I*#9XC=Q? M&0'FXO8V&=T36D#_Y/;(S"BNA_?44%NI_H
(A_'C0!NE57X2^>.TJH M.#0LS#VIER;4ZIN=FI"-@QG&1YCGZ(AEM#N#HZ7V;TZHDZG3K?C2I;1ZFY. M%3M2?
M=RHN^%3RIXGLDTUPHTNB;+I-Q<="W>IN>W02VJQG<=&H9);V=2 MOBj@IC+CI)OLY0%QD@=1M<*#26"/T%69
/O_2A\4QR.*6=G9@Z;&L;3S9J= MI;1P@VD*6HOK(F+U(T)EH6H"IT#^<^9JA*"%=-/=M;YIQ+9K IM9NM6_
MB;P=Q7;*I<I9L^H7-=Y;XST/L5-V"*ZQ37W157/1?=<\$K'JF>1%L)I05 MN0D;W1YEZ)PI4LIKYYOQ/.W\$ MJTE
XHI8M#%>44Z(DB#=-;I7.L#SQL;N'R>;YXIDZ=RW5D%#8(MW#O&P3W%
MCM'I^"S(>+E78/MXY>7+FI06!=-53URGO;9^U+6IF M=&3HPL!";^_YN M'JH\$@I("2@B<3@B<5
8.P!#H&N7I&DH&*IF@9\$IC9;IA<0#(&N;@24\$#BJ M\$*A3U?>LO5IW*>KJ9M7QF<;#MAUQI V-MW23K/G'78;+I|

>+M&0*KI92 MC3^,X8V9BZ(+! V8B=I\$D;+8B8019#~L6:9+I5Y:\$@EULJJPWJ7!&9S
MDS!-8LIEV,#5BT&CED485D6U7> W/WNS9:(L:PNQ*,2LAD6>7A!7JV% M%6TA=I207~IV(@;OIQ(VB!<4<&TL
!J3I,VHG@PDK87V)@69F.O&GA4Q!K M/HMCCJ!ZR5">0E.A;_)UZ\$2!PIK1R*T/2)J&3U8!Y6LPX&A?9^NH%#S
M7OD^5ZR@+AF>E0W)O?!(#A=A2X/58~"C MK@J8,80K1J'O_ =^/%;CLOAO*,FB_IQ!OAPX&4EF*
IO.GJK578Q!>PRJ?O MCH6D!P#U-HZ@C7H LHT'C\$UNFA+UA8H^K0!;3).*%%"Y8=YR>!)JH.*A
MU>;HG/RX.Y)8"=E0IQDKUN#LI>S+Q.6CI5@+NS@Z4VSF@M%1061N'=NIO' MAET43>UA!5#V8!W/I%!=!C'.DA4*?
!5LQ03B#,A*5Z,QK5M/H1*.D*NYJ7*4 MFT;"5G5@89E-LT,7\$ =+7/MO!#"^L(BK*ZH#\$\$&8!;/@5'NHOB2SG:<>Y-G
M/E+ _O;MVWR@K_9 MZH.*P5YI*Z03R!TCJ*\$A=DPQ*X;2'M8/#4TCJ6%K!95C/2MBC8RAUF#.I = MV8&W.H*OL/
U);\$XL3MC- MBLT&T-/ /IO%.BC/BE@NWC=LG:%@NO!Q,? ZX!KC4-?9=%L8A>:8RVL8! MOAB!W*6IFY99=A4,XI?
L8DT=YA%4WS8^K ELH4>;YF=HMF0VC/A94'+@71UZ(WQM9_<0FI/6MN'26\$4PBZQMS MTHC\$~K4/CA?
!HW=9\$.O@*\$TVGO&<%UU+X#;Q_WR;2*/DPS!V7\$004\$9F_+
M2),O4>@PYL;@TK_9F.GMJ63_OXR:L4<6~!ZJZ6.*&YV!);G4)^L/5(&M M.?:QS%+X@>^>2_ MA^(M3FW1WT9;O
7&>*^X#-PY?FO_8 W/T<3_.#^S2_+\$.70_5WAS~;.T.9 M6\$(R^3<&TBN+JI@WH3C%%!%,8 M_4'
2B5^AA6Y0XX0AH;>8%WBR= 8\$ 9=&U;.'^U^R"X 3!"IK01U!%JM\$0 M-?
(7X\$0P<+!A8;V\$66+30*6B#/_3@.V+2C;\$9MX08 DCZ01N/C.LSE523!_7BY6+0!4UJC;VA_33T?+X_QFC0~!8E-OSR:I
I" M2Z=1GF\$R87%9CR MPY2O7I^_USY!>C~T^T^_:=^_/7;A!^W~_H/L+L+FK-CI%*(M"SSZ\$&*B
M#X;OX%I4D0*QW!I!@ MG.LDT&E"+3BP!R0".TxC'8'AF**US+4O?#NUO2?70.L! /JB@V.^U.E=9^5*(
M2H^GWI"t!>IGRU7RZBZBLLZ>6B3N6*! G(C=D=)N09.162X~!8QI:@1&R MM'1!@^(Y="U,0:<&MK_
+!"!*)J\$N!&:9_@#8&A2(S'P?I\$X=V3%(0&9M+@ M.OO R@V)_+>%0QEEA5I.PMFY8?;@Q1%,PL8UVK9:=1MM
S9G'>5KX00_YMURZ^U~"PCA2Z!X02!NOH>JK=7N0Q?T@%WL/I^NSW;_ MVM1G>WT7Z0:WW8Z0
66!3;.N5OMPA^_O!_PK6+L8BN5B2SR?)0PZF='@%(V&M.#,5*.DS2W?/WIOD@^,BB^K97<79IC7;-DI,"RK?
YQYI?!"JY2FIHUJTTI_M_Z;_K2^O*F0! QRCNW^JT:6PIWF='5O!:=SI.Y^@#@S#S7I=EU-*;>M0G' M-36
/6T;Z2L%VBYMHF!+HJ83D1,)I&7IZPI/+TCL50IY==55V)+;BN+IX& MGN4&X6T@0#=_T6ROW2!,GOU/2-
!&EW;>1B(5%&4PR=H^!2/VJ=6YI&I M0Q!B!WNJ*G86+QT>J-CL'E%4WK\$BA4RL^%CQ!7-TL3X&&W>Q\$'/05VRL
MV%BQ!9G:8A^#CWL0W07T5NO(TO!Q<<^!>6F_!4="FI>I%X>G&V06ES!:@ MJ!+=+6*"H!8C/D6!#V8<(A5IGH3;-
!0Q_!BV0PD369\$,%L@8VCTF_2,469* MGRV!_T22,10I!FJH!2F?>(_PN"%+;OY!A3D5!NRC M<3SH5)2<&_LM+O
G=25!6"! =BX.TQ=2DM2RRI M!";IK!GF2~"/7CD04VGY(^~4-7&JL>0!& AGI%&4;2V?XF4!7@3Q00~"H
M,6;_8Z"V*6G!A(W,4B)A9I=HS@ WLQF8^C *VR"K2OHSQA"/!5_-4M%2Z MA@(.SC!I(2=S6!)~NQ!UWMCC!Y?;<"
S.W6&^U;_N+L<(_%:/JP@A@QFI M,7A!H+*&H!)~I!FG332!K943!V.T49H("GOIYYZKBT)+L#P;7\$M4608
MO!UW!&N^(^RF5=H5Z\$P_Q&YP+)H!QQ/Y8IZ!/DC@!6!CM@%N95^))A!L%QA M)RM'N68J^8
%_@L+!8A8Q4S*^4U+DZ22A-&9IHQ'94ZC,+!2IN0VDA4WX MTMD.Y>? "GM!%Y2! G_,UC,N;8?Z>*&)Y;F&W'LBM?
@2(KQ=IY5D(558B#24B_97-O'2& MU1B8M'6"\$GZ&*^!_4PDR(U*O\$%9I!^!0S" MFT IE!AF
-72D~"~<=9I;3.5\$51:Q5Z'JX*?9XWC!N4<"B!F.8UO!@V=S MHODV#T7)+/L/8(#FYXRG!YF
^OBN_C!Y>B;_B>ST\$SB!>ND@#M;5Z!~"~M\$!+!NCP3!&"VF>VR! (P-S?55G_~5XJH6O7#XLN3-%C@:).0-
!L!S:#Q!MBN.\$;_Q=%>8YN0_.DRX!650!&362'DR'JL\$M"106."P\$!IX/4@X>\$GE MD(T8)50_328%U@E59
(JRFMG(IY21!>M=1;+IC&(HOAE48IDCLO21\$); M)S88H>4'0L8FI?=\$62;X&G# @_AY=KQ!QU42;*O-"?
2C05BN\$*ZVR+G=#I< M\$TOBTOB3B~"PD\$ RPB!(P DH"2QEP0!B"V'ZB,2KBB)M&30 _"! 8H6+!=(
MI9H:CSVT1JCZ#I4GUG6# (^7/L)U.8*ED;4CIWS(#+S5NFGNZ!A%J?P;U2+ MQ0!@^+X"0)F.I*MVKIT?
KZEJ!0*OIH\$ ^NDP9)*EO&'E!A9VZY!>0S*/ M!AR=>H%+GP9+0ASL!TP !HRI/?YUX 2^C8_A;0AZ4'
0^UD)_W:L^!9J3 M>0_.G!#L-ZQ+AN+;E;\$T9\$!;7FWZZ\$W"B LA!F@#I>E;/%4.N5C!V)9
MH0!QG:1<+.6RN;198%HROR#PZ9R-5@)5B0"=,MR,TNI<=.0HZ!40! "TZ-H=V7H)1A1U0Y5.LD&%K!.R\$91V%Z?34
M#MF.@0U"4 7NP!3F^\$;<@K3Q!U(V ?S!X*T,BUX'6@"/!42)M! =X#0!9 M9D#L>B3"4(CS<&T!-
SX6*TZFE8!8+TD&0D!>6LK4@ZBZP8U=T!>*Y28!2+ MNP6"A481E(5-
<(K4X(9P'OZ\$!S'LW"+DI@5U!4UYM&)03IX8!WS<&B825H M LH+^! =H#0'E>S^P@4)%+9UD4%Y!CM)#%8UO+!I?*<=51>J:~%P5C=I(T?B& M&D_KN7.B=R2/*I56ML(J)E"L%?JU38L=2Z"IG6@)/~F3V#_02HVEED!7I!~7;GGT'E%)!&
^3>@2.W!DN"/#C*IT#U M16:OX!WQ 1~"9 ~")Q934,KF@087?N6Y*ST2,@FP='SJ! (1!\$;/D:%HJ(1
M18VBY8\$G%"/(IX!N5!QIA2V6XI\$E;#)DQ3DNTEB&+!2M8Q(4WE'\$0EPM;C_&M6L'5B!<+P7*U=R_!<4CR4:3M*=L I
<1QI>N*%I->("OV)WZS4!VBWR@YTD MD3=*DXW DQ2<=Y-\$RL_@5_3(9+ 5(8D)?"XP7R"?2A0?+QCHGNH
MH/HNW&#?2!IR!G15U4_LRE!+F'9+=6=NCEB<*QEV#/^H%+IT6,K3>Z1^Y MWNS2RT(5<IT,'NCMB@%XBKD4
M<IT\$!M45WEJV<5PUS-YH"(4_#29YX:A6;+!FZ\$6 X-
MHZCGG^7YLP9GB+W!IK_9"ZIB_4LA4P:8P0C&KVH!7OLU(63A#MZUS05>5TA>9V?OK#=%8BOP;&!OBMTI"
I/>EU*/!F?;8 M?B9K!82NCRVW7;X5_9KJ/I-BSF#8@NI@YT&H@KI"@CH3 M19DOWG4/OLTI*4&=AYJ6H;5&-
SQP2W4N#TNS=/_! =W!ECI83QCE?C"! M7705=.5L6RNV*DL6OX>I'~W0LF=X~.SF/7 @/#U_?6R5!)+BUL<:L\$62!<
M>P**Q\$MLW6R? _Y;\$>2%\$.29Z;'SXEV!K7<I/460BB#KAWQ/0)'=%^_Z>NMB M5?9I!T!E6_4DBXN%!D#3@5PH)#?
B50D(#2J60T(!?W70!/NLOH!OL@M4 M'N ^*#-ZNVE!KIQAM;S!S!PG-SV).8^WA_!O-U6@O6K@VX!8M@^_&LU
MM~#E6PIDR@!!H!6I8;<%73I<3E!0-738~4)\$%70R!U4SGYO")&HGO.3MU/O8G=8WE0W
M"66B"!_8@>U:0^RZA7L!Y0MDM74!>FN(28%G^#80ID)F@^U.EE*!QI7^J M5...&2(T=IO;?IP7_AS0U9+;X!T?
0(ZL_XCO _%U^X6;1>?_?L'Y0% M7D=U6B*^&M2AG I2ISS^C.HQ12#TR3OW%CWJ?MM'76T7\$QJ!VP*27>?_?
M;#U'@ZDF!(04ZRG6.WY6_ZAUP7>TWOMDW=.5*RG6*!IK'=VSNN!>->KZG6X;*R^J!Y;_6CT>55!< M3@9K
!K=,\$4O=K*ES@L-SJ2K56NEJBYYCY1(CY/*AD_ 'G' LUJI=:!8X> M@#;E=E5ZMW!P2!IZR+R
>.PMD^6RD_7<=#GD=-D9ZN;P8\$M/T>4UT>49R;+? M\$N+2U#NM@_O?
K)K(!UV:1)>IOJ6;UK\$;2CT!79!_8JOYN5!;+!40<"*& M66&VO!YH^!XI?NO<13.JLH2NZVR@:~!AIR
B7G!99;D/I_N_42Q9_PGN^MI&!)V;WDXC18SNF!~?083TE060!>+A54;G.C:6Z+F7X&HFN_>#*=L=XX8
M)E(DUS'2:QK%=4C.M=JZ936!;BN1.9UV<@NNZ+=X-A7!<&S1Y4<1DQ;I=I MO.C IVJ>&)WCP #X!E7(33C/>X7
Q2U6R86NSVXI=S7!~9 !U141AWL/6!& MZ&7%=6Z0;/<+A!<OM\$G;U!S2;BCKW:21Q0!Y7LH<&67V@3*/D E7"YN*
M+!M-EF>FRR'19;>I5 M!Q!_S^_W2L(LM8!C.C6C7U9=FU?TY\$?I<)%\$XB_#3 K\$HOXV4;QZK MKJ&!
DO!@6+.%>DKTF!6R&P3!2_41:NRS3U%0>A;/>+ M'26+!Q'LBM-))L7.^"3I1!#D_ZH?CP)U#3CE
GR9>Y_#W%U!K0XA_63 M*(4-B=4U6EXKKE_&V0I&UJ-K!;F?7>\$&JO9E!(IB:@~W>)L&&^!;+(*&&R
M)"LE!&RJ_!I^C%811K7JS9?#8_&U.O_9.U.F/80SV."!&S"3E.F53W! M8GF>BW!SB!\$7I!N_>QIOXG<_@ (TH>I
M!45PJA&OC4G@_ \$O_."!;S\$ZVCR.DG'H>Z%F.PX(CX3JP'Z'3!DDLGF"!;
MMA=0XP7XNCA:42/ZA5!5E!3YVZQ_+6L.M5>XYO_WJZ!A4P5X>~(K<\$YXP1A6
MDYND@Z!8.7IP\$FC~"Y2YW>@H/6EN;"!~3!Z#^!=_O2!Y9\$+!S00'0ZS: M!O!+=CS!M^VK>?
>K!%YV^5ZQZ0#BZ;(#1\$;#_ T0Z#.#@W#&5D6LR13S_ MX"C36&- *IVC#*8;3D^3YOK6!/%,"M#9Q>\$X#3>?&N
M;QIEKGMIE W';3;%H.S;_!(S2*4QN8\$;"&C\$=0!@AIWUCTZ#GPJHP#0\$8_ MQ'HEMIC.P:S-
\$EMWQ\$!L.YAL1!>'1E@+R!XQ#YN M'&S=#S)G;6FA/0!O!*\$5\$5_&9!MWPaz;+!@2NTIVA!)VDU9DMH^PB8^1#8
M"SM)?=>ZK_0_9A!~"!(5DIFIGE^8%;V2/_@KOL;NN3VAK!U9S;+!%)B(Q8PT!0:XUH2 M-4;6+(S_VL5U:5DB;VVE
4*5LRK)0^~P@XW6YB&G_S=I>_4C>_ODN02\$&"!8^4B!4E!L W_/OZ>IWG>X*? K_G6;%>G.O!V_V008@P0%\$XU!P*Y?
IO(!#/=WYK!^<>7,6/7Y_?2!>^_#I 33Q MI^T;W_ ^~NW#;Q_NOWYX_VT7,7-6!T\$RI_?00L+OZ+RC_)I?W="^S M

4FK?40@_Y+QC3I4ID)Xl\$SJD?/M>R"W30N^1)XF:/#05Z1E@Q36-2=112 M#(MS4:9J@!_]=>TCI:HMCZV-;3U"
MGQ?1HFG*N0(WRD/2XP6Vl(M-MX6SF)6"^&DLALBP0)"RRJ4Kl-;7/1L54VR#;.<*"PWJ;^!MUPVPHLN"!IN
MJ".*NXIPZK!7\$;8<JLKAU"PMC2^V-8JZ%IK6,2%MJ9E,^#G0/CM)B(1N#;6#
M715HUH,7#3;7"JB!\$2\$85"/MS\$<9&M_@!L+O_1.BV"/4_@-VKT!_7YCL&7=MA%>=^NR.V576J,^RO*8-IKUQ(=
:8HJ)J2W7DY=,*=, _M_-ZBZ">(OZ?PDBL*8&2N;/H-HTR!_9FI\$C.W@BJ-8^13L!P/87L<-/N+;=:B)7X1QYZI,F;W-_67.
M@06\$Nl7+;O^??PMOE!E=M E!^X1+N9/2D@GO#(I<2;@OCA\$A4!G=-W-l MT3XR&Q.I8B&_P#1R/-
J3&#@Y!OfE_9UZH#L6!/D>XZAS\$M0@81HY3,^E+!_MB#S*!=/N>5((QD>^A+IG>((1W@,8,2)P1!OK?
%9/7=/UAW^_K?H_U70S-MO'BG-6F+)?(SK4G:E0TVGH,4!Xl9W7P@6/F@QFHQ>"!^T1WO@)FI61#X8# M6S
^@#1)3C&&#&8>MTCQ:B?U?&I>I8=W^I>S;1^VT^9@=1KCWPQCGHIVJU M^KKVQ/C5IZW% !50#2/-
Vl@G/^0SC9/5L(E1C^<8HF40D2^D.R!AZCE3-1ML28Z>AP-/K#G)\$DX(GKH6@);.
M3S#*8R"O.18RRH9)7SW#1&F&P>@41X;S2(L_@H6@9YB9PB+^;D4I4VC(7/
MAZ"D)02C5B21@\$FJ#CR!J&3<9*!;\$F!\$0B>@.0Q5?I:9P%JL#JL3T7 M*4)#64Q>#X#GWD7&A%4^
:7SK!YC#WYNGKBME@-(VPN@JHLD0*-8%<6H_+ M'W!52Z(XOA?8!!LTSC8/L.WUYH28M;?
67TI&'T2&\$4,4P06"YQQ1ARNVT, M0+_X/C)HG10W74@6?AOT2HPLV6\$'@&I\$'+R1PGEA2-W AD:K L0G)1%V9> MH
\$FL11"l*5= W6&AI=(KBLTJYB_R=Vl8;L,E\$X3G4:@'WM5_62UW)^O).A?F(TQ)SXD-M 2S!HNSRY D"R9K;K2_4W
GO-5OQ"(2LZ,(Q)H2B;:=>HICNM&IG;#SF MV2+;/= "Q+Y*!-TAM17E",J%WP
W9OZZ%\$DW+J4=>0J>=0\$JG@ (9R/X(3 l&F&(IF\$+*#DB8FFX<(PB-M@>?%H_2@T\$PA(H'X0N1ASH@-
!7QX%)>_2Q6IEO)_BX8OI3HI=7I01 U S M+%;_FEYOYCMKM'3/454_7J03_l.PN"!;A&7N\$&0A
M3REMXDI=M41L2&CWRM!1)>/KPEF/HBXLIS_5!2'Z;16=(> Ml;XQ*J/G1V^3VW0E1MC IL= @4.1Q.#B4QSF/(57'F
Ml^Z;5Z.O4@^H J MUF2UKP2;_MV^R_>_FYQ0>\$S5@A3994UPS,DBD#12;0)A!;802A>+F6)+ M>FW)CQ*JS)Y;
(C;!>*ZUJ;=NP31Q8Z4K\$(O.G:7W8T2J)3UW;_M'1HN;_MR*J0^(FlT6D9+7F^76G7L+J5U'M1-8Q-
L>*5.Q45X#@E3V>74UZ%B<#%NV'M M&31>D=389)&HOF4,R^!3?
R+ERAXIQ=Y\$R_@6>&H9_Q#V9!JHFA,Y&BNX MUS/3S(Y@D3N1TML^@)564EIO(IVXTS!)>=P!;<\$7)-C^R;
+ #5Z8IG\$>(Z< MV2C/VLOC!QK&>&P*W?_XJ4!@'_M5N6'!KH'FIT,2WP;.G4;" +BWA?PW2T M<;K6/C_-6?H/WH(EF
7>9*^\$OI5,#_L!UT_7R3+\$\$!7QOAMI!U0OQ0!<M_@M!_!^GGH,E9I.Y'RZR*_@G%OR)?+JO;"&"(?)!"WOH!_!J
ISD04<8'_M93F B6&HKN!V+/262U+Q@0V!@_6JPX+&PH O*&T.GEPA01?#84'0;F/7Z\$.07W09!2,AD5#_-/X'S?
NOMG)J/"GKAW*;,A,KK;=#T' M/S@R?EKEW!0@14Z%F?J&8F%EM8)HV97#@(<3;TB!N"X) MGL;_
SL"W2IY@K8IG)J_\$TD5AA!H8<3PTA_-&#<5)P#3,9"Y;+<#0NS M*>6\$1F\$1A!%E.@.4CK;,J&S=6[C>R@2)
IMP8QH!AKDH)&*;,0+_"Xl"!#JS MY!VP!V'V'Q!1FZT>/B.8UT6KZ!IW16 MEI*WJB-
QW!J)*F=+9VU",B(O23/EJ2=WQ*.\$G;5DC_%EBU8 M"4\$)QRBY%Z<@^IRS>YQA%CH3V<.PX79=AO)39!E
MF*J69(O#%P\$ EHDV7AF6C3!0G7K@;D>8<@H4*M;/W*5,/+!+!T;B9D5\$WT24 M#BJ,YJ\$(AU)^WOT8ZG!
<'@S1PB5+9?NS&_XC2O=BL*83;_!K*=-1F\$ZPOLZA MD*XM&T4LT3F)*XlP2N5I5*G\$@_C\$);B612(NR!V,'UXMSMG?
J8-K)%IQWO&B3)l/_VP!4%;_H0YV'Q9V"lAR!H020AGY
MM@;_GI(Ul.M5"XX"X4Y(AFH+&%40TGN(P@=M_AJ3+;.\$#=#,2'F5QY)A#%@C
MX2\$N%;_!KR%N^!AGL'F8CYAI\$X5W%OW&8I9AJO+83=N"S)!'ED>A>8FA
M_35%!54*LU1E27"^6J*ZF0U<,%;47!3QXUL;_%EG*<2/3 V(H=I0SP0A#Y(B M8<^|GYJ_*.8.9=X;_*TTV;|
<"TW3ZUT/>_IL\$A"2J;Dl2!18!l!"=B0<\$87 M&YX0(CP'=&U44,0%-1ID%E;
Z4Y(%637.6&,4B".0\NA@H,J^D5F2;ICIR=0"FBH-\$+W(F8_ H_ CZ\$% MY%EBT;
(RU,J1VP\$BUID_1C6AHG=FB&J^D\$2,1#5E@H;UK"l2&9T_RZBX29=ME%!)\$),3OC!H)"*J_ Q*QG?
(%H93ZXJZG1#^UIEYJ2<04;RTX N U!;@/ M3D%55WD;@.75!T B#< UXM(1@T L%OGH/N=PX_#TD-
%Q7^JBQU)6EYG)1C: MY_\$8K#)I5Q5!+I02ME_VP6T(0V5T_N9@DP0_JD!#XF,\$#*I*VM)D2UN1MPTRIO! F>)2NQ'V_-
)MBI\$Y@RH^QPQ;#.#Z+;I&,P59T\$V.I@7_YLG1Y>_Y35!FH#IRXJ%L \$F 0;_JB M*1T5)&@@^G9QW8=

S)B!K3#"#9FQ\$,2=R&\$FH/K1(AZBT)F\$;0;G^6;V
M4H#*3F.Y(SY"\$1L3JNLNLX7DQ(BW7CHL<,0&532;).*\$7Y/8AMU4#I^C+ M#|=l;R<_QJK7*@[
S2NA1J2U!>|0L13^=ZY9R\$P>4QB&-RD-LUJ/A=3S*TH_ MH2P @G<_5\$S!3YD1!Y8;_G2,\$M3J?B0#Wl(I"2A>)A>-
#/D'K@3(C;1H5#L M1B>X%"14_9_<_/?;_&TEWV6#4BA5C=&\$AM\$ 17%+AZ;7@8D1R(0_KDI(MF-&*UX
MAR+>0NUH(S;6S IL)OMYP_XFLOR\$K0ALLIECZU@KG!PYN+%S(#1)97@6N%
M&IOEU5+R0J<@1F;)'GYHC+FAU2UIQ("48-GQ9!HLP#Rl^8+>Z(HZ4\$H;!#Q MDC.R;? 7.07S.E,Y!3-
!#0%40/JUON!\$SW1P^709D(HX)N8=D(FIRWEH5_M\$G27!H!(E8>"UY0";(>|C+!6W
Jl>X1TY<>C\$KF"2!5&1);A;J0*(7 M;)/>7#JXl^NV+6H-J1UZQ"#WU%@AJ8%DG9""79"+X>^8AZ3BI/9'OE#)@O
M#9^)GL;%=7\$!7E%)!I6'E4+;4;9)4962;_>R108DN+!^D>YD(P!ET9S)B@ZU
M+\$XE%A1A.%PZHE+7_%ATFL)!CHC!;O6! =576N6+WH\$SW#Q7l<_&^Ol;W_^MZ_LWl?OVN?_P^=-.73;##
<"Y39UM"&JOGJ#.)W_/_8K9+B3! =IT MBOTWUBN;_K= =7_-%F_B!NHG? B+9;W+);>0PN;Y"7EUES7SCW5)=SJHL-
QLIX#WVVR/<(ZB#;_MG.R1C=VD?2HIF=-I8@*U"XS9_*6.l-PH= LH6F9!\$GT<+M;DXX@GQ4XHL_2S&^\$E2W!7A5
FIMB\$;9SW>9?=>*@LP^4_*49X=^\$!(L_B MV%LB0N,N\$@T_HRSL;7_2R;_GT^A.C#B0#33DRW2>XRMN+Y&5X6-Q-
XP4 MDH56^/7K2J3E^0^SO!8!G01S^B?B*CH.WKJMT290^"XFA6@6T=8;=VIC#>076;5*UT&9Y6W"HS7
M)WNSQGE-Z!708D^M&& OA?S^LJE83'R#;-LX S1E^#6UF=G%S@N>NXI&M(M%U95
/JJK_V*+R875Pl=DLG3HDL;7;9&H8/P(VZI5&1AB>)J* M(M1A)2""2HPSQ8!S+OEE0IB*;>G&)M!1/J2&G&BINU
M0C(T;+ VRl=>(L.OHKD2G;-)BCI^9DKOIRCAN_P-^%CO->-SL!H!@%: ^V&
M58;18^/O4;V%E5M)7N\$31M=K0=150+ORFVRGOF)45D;=KQNR?\$H^YH;7=ZN MB;)!N-
@HURl=J_E_10&#!&Q4_7YE=2.9QV+MJKQ3X>26+5CFT M)8IB%&R%?Z+&.N<06.X"S2X?#O/#.V2I&IQ_"
<&)3 RH_1H"DJ2(EF.3Xl M=9D&BL/4+QTXG! "K B;_4!S1LXLCQL?T ^MCAMOI@3I37<+;!NJV0\$!;Z\$@ M+
MA*^#8=0KD;-).XOLDG*JlN0E^S;CI5E;^X-I Q@JN5XAH(" J\$R5\$%3 MD7-S\$+
+9_2;CV1#G46*MHW;FM122L0MK?&F MQ8MWOYSN^,5C1_C*)IVl_!SHI9!%:V1!/@)S\$O#HH; 76"!HL!6)P3)&SV
MJ*[9422L2/A22=C4N^VA;G5IBH@5\$5N\$8;WH/>Z_8LAXO,l^;VKL0M^13 MH?LB7O_-UNR\$UZS+N7B?
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I'Z^NM0.M)E'9^ MBUF%^!MD!IN'E5YN/@PRRVNIZZI=;?7G;#1S-IRK.%^#O<%!(84H37G;"VC MM6>,71&:
(K1A#;HZZ(I0E.\$M@^AF8,F\$=KY#6(5CBY3R0,V,%V>_4V6LPQ" MUS*E?><0"G04F&QF#CN@E-
77(T!AM736BUH!H%;(K0IB*T1DFTY0&*NY<
MIDU\$U37U@U8I2!1*04:QRMFRI@SN^!@7CG+65_N59.S;IRW:1A&70FWRO* MN'+*
%0QCE"H(HWFDX9EG;_VIK&4<7ZCKl;Dl_>N50OIXCN\$ J^_Ml_OQ\$ M^ZQ>SV7FI71XE^5CVP#J^8!?
WY!lRWG?7\$F5Ql:71HKQ3@.5'/QMWDXR9>_MRY"-UC/QZQ;Wl;FJ-4QSI&Vl@HMKK?B)QCGJ MFA1H-
)T+LP%6DHTJ2&CV52!\$L^!^XH5NHY_ZA^I="N2G5,M/^#VGE53 %;_MNOTP!U+C>#AD-WESAY!6^IVC.l6ZTUK_?
6F970Z6ZXWN5(l_58!)XUC;_TJD_ DDI?DZ*J;_ZKD!1LW_3K;J_LJYO(DGN= M\$=5ZUCQ<>V(1TWII#M&1X-
M^30L!VGl.5.)1QJHV2H0#*OX57FP.B_ MU#4^_8ZY8MB9-Hl!^'+!l"@;U2@W%N
DEKK!HOZJ1GO#SMKMG%_VIHU,%Jl M;8W&=\$IM8;+XB&+P"J29@#_+ #PTLR/EN9&
(#4""\$(5NA3@GN@ABSP@GG\$ M9EXZBYG(J^Y_2LL^DSFS;8P;QWSR;>LVD%V0'Q+FE^!KY4%0/9PK_*V3/
M16!K!TM>"Y/F=H"!l;(\$HI>WGAPQ/WPJC-K4;-2XYH9/03;8?3YG/IGH;_"@U8C1(EV;G

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Z<8JND^1=AN1T74XY1(OYAO@47ZE_@3_\$\$-#2H\$P0-Y/YDHB+0#(M7N*OM6>X-SP
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MJ;TGC&I+!FJPW;>LTH9W+<+<JV81J^N+V-TJ,##3C;=3P>|&_!\$-N-Y;IX(S-#NLKJIV^UNZRP;-550PM.M.+=;!
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4G+GOS!*)ECKO6M.X?&S:L7N.O8OE2!#/4O!>[G;K^D=+5!H@3>SG##QWRW=OKEK#%A=Y30>V>/8;-O;/-!7L0H
M.8MIFUYPPM+!#U>.OQ!EE3I@W.,#3!9!H2!@QM?;29)\$WBC.E::A)J;D:2(6\$MVNM-H9%T&5"EF#-
_W>>#CKMR8Y!C)O&_*!""&_=-V+EIIVG_E9DX>N5!06P-MIX1-
(END.V.F.KSQ"?G0;@&M!DS)K9:M!BWX.VV!+SP-J:##MG!N!<:K#
M7S3!UF3PBD9^VG_8L_E;6N3\$NU.DZ5B!PVQVO_9UY"\$G-"M?I&CBS4Y9+;U MC-92U5&W:PQ?ZKPP9-VI?
S^XZ2S=Y*M"AL;_P"OX!_!%=D6>WJK_7\$!A0!6*K.N.HF2U=?MM.LA@4T/GD^M>WK")
(#8RJEA>V3^PC42W\$&2V8C7IK=00K5E6.WB8!>GSN-1BN?^MWQ<>Z!6'S!F.K+;=Z=C=L=UIN;.>:!99>V!;?<
8_YJ#S8GW!J(C#!D)ZE)7B)MXDIH!J(MJH!@Q18Q.LI&TTEY@6!DOICF^<>P.D-1FD,OXF1;-#!?H!
MOLR!!"C%+3!5",0/2R;.#.@51&_9C;&4R.D3EPXMXVT>S*)V(2JH>DM4I(I MV-4M*O/V/MZ\$!A-\$7C;#;WPP6!
G!7D&_!LC%K"QEXA>_!SL7"P0%IL#S_-16_#9R^1/5&3R M&*ZVU*1R1VZ+XQ!>(<=2(CW\$CC*!I@!8B##(66&743
(X3'5KT+!;I4^QR MQ\$!8AN'GXQ+DW>5/XZT7S@33UBOXPI_!L!PV/4^9M&E.W;HWYNL_PZ!_MU/-
O:FOK@%NJWCI/L+N'K6J^<5_S4K_L_5=MJ@!>EL5=DLC+&N66>JR
MX%L"VBZETI<(%T5;)R*FOALDIZ^>?;_R4WC+V5WS#>[T/M5LH!0*X4W3&IM-MW)N_!8F;IH=23
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H&6+U!4'_L,E?T&GH3?&BB5N MER5,9(GC1!HHIEE L<4TLT;2T@778M"?%\$HHEKHDE,@_!U=LSCZE9+,\$0Q^T?
MB0T@D\$4G!_Y;W'J.V2*_-9@F5/0^?&"Z1%I@L2!O/O&F;CP2W<"TT)SXJMOC(G#!S/IZ>_M*Z9?
F6^U<1AIM@8(=M(XAB^T<*P%|FQ%|CP#BM,V;:<1B8!G4*"LN>_>?MHP@)H!Z7FN?
^WQ<>Z!6'S!F.K+;=Z=C=L=UIN;.>:!99>V!;28_YJ#_HH+*MRC!U;HR6RLPIU?"O%PFLO-6UP'F?
\$ZIG10M=^#Z.\$32);UIP8*"J>_R2<9%Y\$CX;U0_!15!@"8"\$+LL M>03@!WD4/GKPE;X!33UG"C0Q
B!VH,X&^FX8YB>F3,V%T8>2_U6/9!&C? MX4=..!L!O2:"B#=#N#_09Z!OD@BVTEP'V!J)+%KR)YD+!%Y7I*K*.Y(-
M.,!WR134Q60*YY6"PL?2W\$2#PV5\$;X!9C;1;"0YH3,?@8P0.2\$UX!VX0WNR1_M+##
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2QX'R.U?&SA,U&+.*IMW2_!ME=7+NTYYL^.%3 \$!A MSP%^/IT94_@097!HM%JHX4F4H)TS>P;??KD+SL;I=&\$\$_
_V6009!|=P3<#&MCUTO8DX21K2)G--%ZV)!X@TO.9C^!\$B\$!/#?K+(!6*&3X1!\$B>P#O!JR8X
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&^_!8AH)5O%8&X00!/SUQ?+!7 M'N0@DW\$+D)HACNX(R*!BE!TJ="";S#AT-V\$&WO!0CEU9>(S;QT!NP5L.0D M-
O2.HA:\$@16.9=D?'JS\$M"&(&3""H5-74""A3YVXY1&DH9<0A?2^%8^3 M+@.M!#_4%R0LOI",?<
F!4+X@;5!;@8Z7,IBL_/L;N""C MY^!_J")=#5P'AH4SM1WA<_DU!/(^RF%K%P_1!+3%K!-M&Q0YZ.THYT*MB!E?
%\$P\$.JX!FE9^0&C4_!M!40=3>)1_\$^#?M:F!HJUP""^N'V6#N;@1 M-O@*0%CHZOGR\$!I@8
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=>12='H_I'H<5C;@X"YRE!CF@_B_*R&=FO2Y6012/TS MR&S6/T EQ-JK?X\$ARN+79!64@.TB^2(9V=I8ZB9A<\$H
HH;L>2),>Z3V!P.M)0IS&%B'+H9KTU@Z!#%(!*(^0@6&5W(#S+WP@GCY&YD@!K6T6Y^8KZ/_VL'M"WF)2#
!+3!U<)>P&1;2!MY<^@!#WC1+)_-L9?D3UB.MH=4,A>HOD\$H(%M7G N@+M0WG(7YD.@8:
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F6V+K0_@^S^!_&NT'M%CTR%Q)HMT6D)(M2NA)#MU<?"Y*_R_A9C3WWJ17IV?<2K%I5F%
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_0!@:GP"\$HOXAL"8<4 MJ6">1H &OB1^!U B O0/RV-2!V02P+1Q.R47CT#%C#*+(<_S.W;X;SD M.OYYAGO
Q:9)PO!F.HA;%IE&!&0P=-63@D08!G&F+ "\$_@"RS> M@ <(1HQOL!B1TB!1LL?IQ-DHC6(IC<@!U.5.73
_YU*.N:&3XK=91A6QLH?&MXVB& M&5X;<'="V*5;F)R/8IB6: APRI.Q MLF00(FF-D!2=7PE*X6"-
T@PXXZYF;.7&R4.CUT77Y!5+!(!#%T"ZI%6R^Q_R2F=(SO_FQ"K)T,;+J#"ID0^%\$A2W4""8*R^#^+4/ MV\$1C5O5.Y(A
H6871=GF832D.+0T!S^WY_C978.&>6!H!Q"C *ASUB%\$HF+ M+&E/0C!G-OH>Z3W!DYKSFF8VYZA0.>CEQ0-
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(R!)DEUY4CH(8_Y%L%L)EDPA_7HR X=W;Z4!T!PN)JVV^JJK+JFOO!O MOY6_?BTSWE"2D@>'K^X!<
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XN9D*M\$XC0(OH>1LX4^&Q)3!/=D"L6BI+!15L!S!!@3R@!W!&N0T!CD.6FTY5 M*\$P+!%EV2IQB;)N>Y
+_*\$P3RB3(W#UI%&=F4B%/H9!IC!917H08O&!2677%K#KKXX+J M&L09-97(!426IOBPU
/JC6YN!0!KR@DV&C%84@P3!F!E\$*P_@?R"Y58AN?M M4GXPQ4@6*Y!6?@U3L.DL@3#*BB!VVF>^!ZH0!:=)WA3@=0.
G50F"JH!^\$F M+0!#D2KEZ+A.GE;=F&-4(Q_S.F1BPG); ME N!\$(DP!VQ.24@VUKP5!25HD<'V2T6"-3Y\$RV!C!5&>J;-
K_!C!5=4T9D40/+P7% MZ1=R-@R1+TDQ/PPT8887_"L_*"8N8Q%^<(2F'Q#21'R%=9^02EV949(=F*JN MRPLS-
_LIW8S"5UQ_KI+)(QB08!J+M^-6!#VPH MD!YJ_42!9.3E^O@;8_7!\$6-K FCT/!^SMH)!\$B_6!S075JWL) PF#(L?2 MY?
8:P^""5\$XC+ZLR!5;5_XE!2E_07YFH7E^68(C20!8+H4!9D5!H29J9E@0T5OI(K_19*D7!T M"HR!L;
!07FOB/#1P7LTZ%ZXL+H7!D")*WX?B9Y/H:H6S##/X?=-P4HE210" MRH#C5M>A2!6=ET&R!-8DD(=-
W1.K17\$K\$JMFB*/U3UW(LRXQCS9 MJHR!5I">0 XQ3TQ9\$LOY'C%=NN.TS1(4VC%HG<9<8<5F1"Z/+22B\$.2!_MVZ
HUC#!4B8&IT^SY) LTR>J!^1'C==="1+XKH80!I&#H!H=IM9X(@Q.
MA3*F^79YWZ)36=-32Q145/QB1O@QM+!8P2+@CFIE-5*5!R/6=5.&\$O'+EI4 M2Y;O_Q4S)H:N_9V"&-B!;RX
4TOHA!H7G"3+_8!TOVQ8_0%G)!RQ%^D8!; M\$N 2RY>2E>@JLN!E.5F;H!<7POHKV;NOI?LW R!<

R"3"%^*9#>T"/1Z=90%*M+PUSTL7S>IY"E.TG\I*S\DH+Z;(SOT
H(8Y;5"N91ZN'O'DI7I(K1AD^&XJ5D%IY*EA%F#FXB#F=>\$\$Q:SB-M(5D-P)W:2D@C,"Y\$@U.9#HOI>>3U&CU2J"M
TPMC'H^>B^9E@K ZVYO25C< MKQ!U\$A(5K:47X&8>O!%,^%M6#2U3%+4U!<63J8:K!7Q=N(^3 9,^H(GM
M(CY8=O,F+MG2P/LIY9PM@/HWN.DK 4VSSS+Z9LJTB*1R5J(THKN5SE+D&=_MQVW4HL19\$7>5U="Y>I/Y4G8P\7C?
T26>W)I+=0,*O6I1Q=2T0B\I5) &02IXE"MH"K-681T20IU.#O=B(\$V#J2"%COTZT7Z+EI3
M; >D!N=I4@6CIRJ*5PZK3L1%2TBM1SLVE+30K8B5>Q&-9"CD;Q-/S14=N**I.MLG.C?;<^U!I#;NGZ?
ET?:G\I01D_V(CB)=TU'/(H5R(T#X4JI^8Q>R/\5;-.M\$?&H0_P=?26HUO.5NF69V10"_G7N10V6EP2B^F1XLWB:P.^>D?
YH\&+;J.MOVH99N7GZY8R6I;PVZZUU/K\A\,NYM3S;ZJW<;DMLTE7)ON<>1;4IEJ?SZ'I.MA=I;.@^D-C4NS;I/
I_";NQR8FWWGF?54DI\TNHV>;ATXD"T?8;,"XIO^MX.MJ&;#%7(6D*I<I;_5=;@6MG<#U0AY9#
9L'NI54"MMC"KGC">C.&U>>6.MMIYO=B&7=><I"AWM=I>;.XQFSOF/H^CQ,U@F^JS;I\W%7>D=2=A7O\DU.N9
M;-KN#O7.L+??2,-F:K:"TY1I.&IFX-IQR?JVA-T5J-H_4&NM6Z7%+HR?U.M#(E*LFL<G!*PNQ%CAMCEU;GW(LIY
+H/HAUVJW;_JDOT&MJI)!(NWB0TEQY*2=U;V+>V-57>M^L\W.C(==>I&TCN=EL)-(W%CZE9?4TS<=.UC'-\$1BYI
M=U^T^_VJH@SGOIQNW31-Y=4USC==O5;M%*X>2ZSMS?L*MPT?C>I@7&...(E
MJN^+=KT_I5P_=ELNN:5.YD"Y%HW\$S2M3IYFIW6.""B-/I<I\7-HTW0*KA.-VZT2^S)L;+I^W4XM*-R\$=7UY
MU>AR2/E\U>CG+IM6SHIT9?BGW:9>J6+QRRVJ-/M=?>C>4T\$UP*10M'9!M&9U.M==.ZW-I>16N70VO=ECYH\1D+;
"I77?J0J=EG*.0X'H=NO:(0LZSY1VYVU5(-XXO'2,&MF@*AW@_07V0VFIYVVE.MHYO=CMYJU2V64=
I#1I\DI\AJZ\PTTC<6/4.OBA7_M_*U^8>5,<-.WY8CW=-;_N?2%UXV;GFIU5*NV9N)FN&I\EA\+;J8-7'77U?0M>
M^&XHI\COL/HMASPCC\IJQOP9N*FJPIJ)^0IW#S31>N@JZZ_FX<54IU_
M7I03S=S08K"MON&X#U>KH;:JQ=90Y+1TJW833X6>I?<I5TKI'=>;AU%SX\IJHPID\5.A1I+M+&K.M?
8N=I9GK;S\I=N;B\DTJ/@M\$N%VS#Q\540VS*%3#_EP=Y=I\MIT
M9=JKWMD;S=J=OFIMVSG@1\VISMO"4I'N11!NNZOWK6:UFE.\$JPAW!ZO2U#N#MNL(I')I!NG9CZ;-6\;%NJV65-
I\UXKEO+IX\$(1B?ZGO%G^E*=<IP\W\$;I2M@)-?2VEH4DCBF)&W'9XO:)(VJLW3\$<^6U8EY^HJJH9VZJTI=T#NI-
9%=>7_I.M?I*%IH5%XS""E1RF?61)Y#E\MIQ>O895SS_II=)WU=8+E*9OG;/_B+#M
MI9/D)0D+M'G\$9EXZXPVIOI: ^SOU'YV?I87>IKO%;'-=0H<.\$'5"1OM.O7I.M/7VPHUA.ZX%:U=#IWU\CVI6S08KVA-
T=H>_FM/I+KFT-J=;(>+B\B;:9K.M1R059<5F)@XYV35P-SOIO^*I6I5"1M-Y^W\4++M8S:9FWM<"66
MD3*;MY&S1K-YTTP-/?SRFEX\>I/P&41A\A-I=R\JXIF\5?V_=NYGJSR9M2.MQGR9Y\3L\B"*G"!\1MK;SAGJ&9
VXA622M.YR;<_CG*^I_04Q^I\VZ(V;I.M5IO%G=L=;/?SMJ6C_B&I#?JP#Q?X7VX;#<G1E'RIW0&34NU&%^ZIL.M2:-
P5DHL"MIPIA>I)UG)K7W^\$LO.F"K&XIV;V2IM\KM.FI\JOL?JH\$8;:59A9CM_BEI2,+4E0C3OM./21.MI\#
I77@1F:K^\$9L'FFI*+V.C-(I'CB4-9+P!_57<7ICV\8;W4279U\J;1.MDL)+UT.L+HFV3JMG#;/5;>_M"/<9%IGG;+P
H@>(<%B9GOZY<_>,"S?#>P-MENG-3MT(9\$B@C18;Z-NG9_K/;_PYI-WWZC=J3OG"%))0O=-F?83A&-HFG-M(8
@I/5ET/4'I_F_Y+/WR\$W_&L>>?"#I;C;0ZD\$;J&IB%P_-2E@H/G#2*M@*7%JWQ;K'RD\$."QW_R
\$KXW"@.2IQ%H>JK"IPMMAVJA:6OPX#A=H"J&C;)
M;I)N;:>QIO&/>PW.D00LBF\$_.R%U*%>\$%^_F.1S7'_.W0%L)9K0#*F(I>P#D.M/F\$AK#F?(@P11?>K>12ZJ8-T.
(3;I;.@IJSF%AH3V%T0I:(QPE-KPJ@%2%ML1TM(T.#1>FU;P@8>)E6+^%)G%VBB-\$=
M_'L@R@"BTH;E.YDI;I&7;3;8+I)"_H7>P4M)IT>H.E.GN-7.OX.M.IHQ;27<I;IK^""%_-MOYA&>XF"NY;1?
FEHGXE9*N0*/E.5Q0E2O668:S@8D0CJ+S/*X\V.'4^+3867.MF@USSM/*I%'<>BGR?I"GH"MB.O.=B8UT>VLW-
<5_CN%)O15\GSIM;' ^NP@)V=O_I-V.4.*I5'GPC\$=8N//#QH
MOBX\$9,T<<_K*H:0ALJ2DD7MC\=72WQ*!>+Q1R,TI8&7X(&)TTBA&04;*EKFO.MZ7=".(9L#*_
C!%<\$07OG@9AD6*3IW-S*^IJ+)_X7GRH7^2BR4L@I\$W\MI\GJ>
02.4P"6GB!_XQS)EFOE<;@6H;@P/D^+8WRP170^#AQV.CG@IE4(4NJPIFI)XL""L\$*IR.K(7."^#_I"IVNRX\4";?R?
W:#3XH.M2+NMXM;@09V6T0/3\XJ99?I_-7PS:%7NGY\F6?+9Z4O1I_5A\$UPE/-2I-C.MI,0U% X);OHJ^(<07I#?
E&WC.W';(I?U%JN&=>\$>I\U=F0W#0)I+4I.T*^Z@%R\Y!!\H.<<:9.P\+5_2X*1""H0X(7F&D)QA2%67NU^+A\+
L^&+5Z1<2N2KQV(2#)I9RU1 @R;?WVT^R3(I.MHL#GX8SV\$A\$6I3F@Q&D*R_#N\A\4U(%>*7NIYP)+BF-
P5BF7\O.R^%:W.MMA)I&I\#I.W9;ZU3A)AT%I5I(=Q@OW^!06I#I/I(>^3Y;+BB\$&@58<"C;W(?)
M8\$7I8&2\L_)R68)LR9ID#.DT6V?I50DJ\$R(WK)%CGSDZ)*PHL;T.B\$ZIJ.\$Z8!9_45J6;G339C\&4SR4*;UFJ90^EW
ME*5IMV@S%G;V6VGI(IJ0*=\$_4_'6HYI\SZKFK>^XF+Y"Z%W>I(PA.-+=M?#;J7^*^\$MQ-JKX0WN;C;J-
=DP;%R.FH^_93=J.73I"E&Z?&Y%(T*)QZS-(?;^6@=2^@LI#;T7L6\XLI\TR.MO9I_G5.IT>
(4+RH#Q)O%UP9I\8_RY_V.T>H.*KH&6:EY^N6.L'\$H9K+;7^M\VZG<IQ=;_I*NP.M.(TQ:2>O_UU-YA\NLGI9IMF>>I-
JAJ-AI0?I2)I#U.MM#<#KO:)"_9B?SHS57.4_R;_L(G&S#T9/E\MX\FGZ31W967&I<I>Z#(G.M"Y1%=_I_9TB=J_-@I
I\X5Y5XY9IF1^_THP;JH4>X\$J<N06>@B>1.YY2.MV"X#Q&T\A+J.TI=2K/VQ\B\Q+@;PK7>?66+-@;?;
U\N\%N.W^IG+IX.5CDQ3_B6I&TH#O:74MIVEV;MV.MMZTI9IO(TI9.MH#5JFBUIT+NIH^NR8;-
YMT/LCA=&.*WJ\+>*&.*0>).4VQWV.MI4%KSW;TRA"18D/T?DV?CB?>_I\VTG\>L?L*M-T.VCUNIK5OCW+M.&I\N\$
MR-8AMW(9:5IZ>Z@N(W>%LBYWBHIC1?(N0=>1FX:Q'\$>9'U;9>5:4S=OTFBO.M=_9&L^JPNX?7NO\#1VLJ
CWL@EW_#I\K3U'S"IG\I39.(&>.(WZ.G=5MT9SHWDB8;8%&O'3)Z^9I\0NXP%-ZY"IDN<9.M.TB=KJB/*A^I5K.I%?
97!=E?&*1&8V\I/><&YGW0\IMATP-EK'!9N1A;U5X.M\YH4L/V?GNUU7(7QS7E#3GG?IH/I\IZUF-5I.M+7RI\$?
YR^-@I"RYNK9.M1P5.T&Z\K;XXPMIGT*\$Z\JK-6OK*!@3Q.9L0IU-0QE#EFJO_177+5M.MXZN8;5R&I;M?
PWJ*#KFK4X?@""&O&H;I:U-X;1_I\3AX&ONS-SUPQ?FKG2I7QYP(2&FWDI;DLC@/8SB0KHJHET2
M_U7J0.ZBMO%&*3TLOEKB7I.<_E0E/F#^Y=E.T=+DT.NED)H=R+;4N)5I(V.MRMA6P.EPS:B.PF02"7.QMJ5I9L?
2L.NYS)Z%=X)P.T)3&00>*IY&GG-LG*8.M?M\$@A5!<*TYRKIA)R7I?ATR!N"=0Z2>K-\$%7L^F)(3P0ZIO\G\H;W+;1
M?;I**I<^_I'_'P_I.VJCY+CNVDG%WKM_GJ(D;O;BE3XE.GDTHN@I0I.MB1J)DF8\$DJC;=6Q)!('N7I
=>?>?>VGCZIO\LM5E\4OAI\$>^TTT5C0^MVADK9B&A=DPI=EVM?OV.M:?.NL^MZKBIU3WS+&6RKIN*
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TVB&.*S")MW+XAUS6)K\OBP8>;X"(\$9=-C0B7=4_2&91<2H9FZ=\$7%X.9HBP=;)K&U.MTU+_1IA-I_3RK(%6_-Z?
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(XL\CWIV+9NXIMV\#6IYLB1.MV_#I%.(I2E\W4;UM^>;_L'HS.M*8L'GQLJU&_*VQWHHN2.N'2Q3XT>8.M&FJZ/C%
<8I\JKSEK\4L#&#I#6>T8H.8IP%>95%CTAJ.7F=PLKJ;=S5.?.9*MM-T+
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T5U\$R^KF;300)*G0CQ=0U57^3)9I:37D*@WA;T\T2.MR*.JR.M)Q^B?6I.7P/4@9A;1IN*
<)Z;5(HPJ43)EA0((%@5(.JS0@;/B-1DE?UI1.MKJHS8I+E08P)YQOZ\$JB;4U;XF\6+JX%)QBA:H>%-PII;H8^BV(M&%K?
*TP.MJR#>8:P.TS853=X%;S@S7^%RR#8AZ&KW%=^H_2Q/HG^X@=)2L_9IG5_M^5-95_/&Q&=F?%A0+
N=6ULO@)J9@FXZY6Y9_V"=R8^%G1)6P;/75;.M&76MYICYC^Y7F6I?MN5;@V-
(4M0)^5U>;X;X.HA0<V)F3?EMHO#H*H)^/F>?30/K(O\KC.U.P' MEDX8JU"PA+PU>C\I'&'>0A9+534#^WJC@"
I\HX753+8(HEX#>+*WP3_MG@I-M@J8N\77MO57.E.M\K+S+I_I'F'BJ^THU<*>^_QRZJ7N^VZK\CHK&^S(@LO.MW<-
_6F5P0>/!>I\X#)_9MFOO<+5R.PQ5HXK99\#OV.BTX21)7ZFAE)S*7LI.MC!-
EE;=RF&.CD@@NN5%+9)=D6VYX\EC"@&I&.*+6R\9:3'-P.9DG%HUEL#8
M8#V(48NFO2K#OYKBA\CFX=*J%AL'TI=6.M.\$&Y5;XF>TO=W>_#8(I:7)%P3&B6"/HO/_2*IC=5%)
(\$Z^>E3IJU_H)7.MG\$IV)#6TU1S1X/=BT(9H6Z3K?I%ON&IE3;2_F>G4RACTGL'F+I\B<1*33
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#K?G-1N;E>D1W4A MHCEBWWKT=&()99 7).LP#<2^BLAW&L(>SZQ=4|B>*17TGM|Z=RR->|Y_7M
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M;R'2GN|'-.JZ_7M;|)'SF>SERHC(O^7SPO|/6%ML|WE2."7@'R1W#);,;>U0))YDCFC)XY M4J^)S|W#
(Y|5U7>3S|DK81PSQDY<DSLLK M 0HB,F M 6&N)J3V_ HH7.B9Z?R+@.| M)-
QM|4+K2M%)'"%XN\$H@:MK+M'UKEF=M\$KE",7&4R'5THAE2Y4K@|@VXID8)T|LE|>|>?UM* MN S.8W9@CWB^P
M>N).P5E& BIK?7M.!?QOW7|T 0D-"8UVK6&K7N)IGX3&P*! MC3LE-"0TVJ#AJUTONPT:&M MFJUO M9QTMHC
0:W3U#"8V10,.16D-"HOT:MGIBZQ@)C:%#PU&OD14|+#2N M'P/*@|D+) *=74"YV9-|Y3|C-MV\% M\$4.UK.AE&
M\$2Q7|ZQN2)405W7F3THP6X8Y2E08|NH9K5_|C:8/X139@6|V57/CQ:;J;+PW MP&=Q)'ST@2|'"*8AWQH<
7L1Y&DSSC,VK2).5W:~P|X*TU^!>LHDG):ZUF#C MFRKUL9(I5B= M >8U>"M\$S|BKC:TU>'JO|>
(F L<"8K<5Q+30\$C|ZXJ5_-Z@GNJ?JS"/G M<RX76SK%0?EBBE;_9-9PU+MJU\$E6S+JN&"5B|4H#^<
L3#5)E|!-.9KL_-M_'UNIC5H|RV:~7X4_#M94J(| H876|_2DB|F8X%?%68Y|@O%T>#9"=|GQ@|2 M"0Z*7@FIK L+~9>K-
F@V%XTJUX(X^ V#;V7!&O WD?@&RN&Y/2C #9P+KO MA4/)SLM07728= WAQW"6+|H(M_E@&=|K12|!|+W(M_2-
Z4W1|TRLASW:W M:CXV_ERDM6-X3V|G0-@_H,Y3|9|S#T&3QG&O8TU+^ M"# \$G&<
M1+R" @:Q*T2C2Q|G|LD@B,&0LB=?=#|2Z_@#|H2+B 4-P"MP M,84>3@H&ZWF;+)7OX2H'R2,*OX-
T4J3W|!#X.4ES>R&"CK<*|J;HA_4_#^ MDY0|P)<@G7)|N@.QCICX/^B=U65U|S=-ZR'(|@P-AC^S|0)7V+U^3X3H=P|
M570_7&OQQY8VFSBS'23FIYF/1_ M=% |X0(*|A|HKIG;G^U:Y?7A_L_:13E37;4_D5O".^<8AZ|0|+|ORAG_-%
M2|L^%T|V+V#WK?: #FHC|GK?;_#A& 6%&PRNC|ZB?|JOWJ;_&9+9@HVRN MI3PTPSK_NN|JG^EM?<
|RC>77ZOPU^<|G^<_&BNFT?J6|>NOG^<X2-2=4RO4Y# MI? <="PYJ5>?E&4^J2|RZ.GEL F7_P_N|
|L_K"Z1\$G8S=O^#YT4L"PL^S= MWH,R0S|FP=P"7>?H;T= L@4>TL,"S|WFO"A.E+|"JF"35(T+<><|1|<|6C(
M94IR'4VNCQ#?WE-)L*.)|E9I(=EKMT|PKI_+T^7D M7G|RE|P.M&2|1)L|2|,YH46GQ)K\$V@FE@5R/>/8UB@-
>|FM=+|JSW|^*Y;8ZU MVNLEJY.)|R^6%XC^0|HE&=(9GK)C+^8S=5S5RDQ=)XXO^X>+R1W#UXCA7Z,P
ME.3.\$=S1B:7|)N%B,L?<
MG\$4VD|(WX|K|^B30C*N|A5@OFU#1A2",DZ1%|L<5AW|E|V4?;)9CND%Y=79P|AMC|Z|DP|N>&?C,+=Q|
M^J_ \$|DZL,2ACBQ?FS0W\$Y(YF|^|2,N:~1L,CNC> B+R|MA>:+5^_C#E\$_-37'
M|.0RJWYOWRAT|3R_.)JYIXE'0T%02|JBU|^| P0 MZ|9?Z_VVNP2Q\$(P\$/5PUTVY894I= PSJS2A_Z_"/(4?_\$.WV? MEZ-
^|61|~2R|H|7QV)~2Z2Z+EX;_%^M@|H+^*PM|QMP|E5Y|Z^Y|H02Y7 M^FBU>|WML|NQ<%RWTBW|(H8|H24+RAW+
/=WY|^>.3DRSZWU+R9S788ZO M7D-L^FB->QUU?UJNHN2)LA9V;+Y9YQAV@E,&XB,+P>%|XG7.F)\$|Q2O%X"8Q
M_*|EF3.*XF.2VS)'\$&98^B=R| (>+R|OPS|AVA63|;+PPB'GJM5X94;RT M??"
G_3W|LBPF6,2TY6AN)BT5WU&|JSH^WN=2S^\$UYE=|K6(7BP3&|R2|/ M1A:&6Q"%RW1?<
09EC\$|HSOPW)G%BI|H|V^<QHV;Y=%Z^T.C7"4LYLTX|)1.BHL(SP94\$|3A_K+D6,743=|XDB\$5BYEA!
M;^@T3MWW^H)A+ML7EF-|1|L|P#A:DW"AVKLH/>ERS@-S'QU6|O0HJV;-C'^<2Q<6 M%&?&1R)WV.CU;*&?VBE"
E<,(HX2N)G;Y71?H W"X|ZTJ@FE|H787P1 MS&H.U2|YJ^W8^W8>H8US4P@S"PDA=)-
J|S>2+CGC1"~8_A_Z|Q&4PC=M8*0|5+|0| VGL|G|H|X79;?"8;>|KJ;:2TFQNEG&N8YC952I=AL>1E3M_<
M*/3/(GP((AHWF<L00_W_?LCX=I\$S-WB>MXZ\$1%N?T*89)G'- MI7DFCK M#|H7WR(VK) C*|=|M>LQJ+Q|<
A@W\$ROJ;SN9'9W)8|E^JMPVU8H_-|OBHX) MSN0UJC&|SBTH_P'ZAIZFGMAG4|J'MQH M@|.)EPLEG\$0-
%V2XT87WO|1|2&_%B^W#KQ|RM)VJ=QQ1N&+8|_9+S1#@U# MQAO|C|<B3>Z"|<)6?Y:Q+? G)W|YOR
H6;JQ|2|1%A(0|VK#CJY_-M=ZP'O>.ZS5HC^DE|QM;2-(V|M>9|@_P_X^P5XFXQS2B#(9|Z>|!|?99?@Q M#R81K<+H?<
1L|NE>A.(QG-|?W^<(GEV;BI=H""0_-?|H-6R#A2(YT#?_?-% M|N_<(|;"XZ4VQN/0:~|7W54> U\$>8'S9-
4R1=4B>\$Q90EC+3%* @=FRC>Z MRNER0E%U(AB:(8%8%BN@A2^RO/EC6.HJBG#F*JRN;/2@.0R2_-#N*JJ^6\$/
M0CC9T'R&|Z7^@|80\$33?%*7^XW|YAH\$S|0S=^+#+>5|^=3I-X&D:|7G&?J5_ M8| (E%F838LL0TPD%.M*M|S|V|XQ M
|J&U=#UA-8|B>ZE?>D"CP+M-479CC+ 5%\$N3)P5.YE.^@(>48+;S^D|S
M5E0TTW|S|R|6';SCO)4V9B"#=LITYP.JR8@D?S-DJ22L*W\$8@RRQLKQLW7\$(
M9'JD'57>6.|U.9L3|E7M+;X|JIP'35^Z'3/GRRYT"R|MCFF8P|H S^U>1\$6;Y\$YWR
MZ7"FWP'|C#F.H&D17Y57Z_29%9.\$11S6'|H#QC|:7YD M?'A2'I/T#S9&LD#>%4,K|JR("T"
|DY90THV6ACGM'P9|F0!E1=AIDR*#"&0 M@39-Z32/G|HBA0|5#847Z7=4Y70C;<_A/2Q>GI=;0S?<
5RU^_08@R")XP#&S M\$%@/|)PN@A2H"XL"33&%@;_1|'>P|Z;_P1 Q2(&3^1;_&\$P*SBQ5|L\$Z)&5|X2/*|@&3EY 9
M&CX#76^@X(QL3>*|W@L755_JRAKW>+L M%1%7;E 0+A*==FI&8_-6/A+ M?AIDBV:QX(TBPMP4TET #
<(B7D^O@ROZ3.VLF<TQ(PB|4O|QY#~9|J_BQ-V M8Y&"J.SHBCC|OD L-OK9HICRN&L7,V|1&K5+~#H%D W^+B#T-
#%_B 2%0&_1* M_|A0JB^&_5;NMT 7*=L)C;"YHKO:8RLUQ9H2^5TOLB8A 4 E+J?5*K M2@!;@ XQV@>E?<
J3%6\$C(E:S@1|/C+1\$XS7#*;VBKN>AC-6&J?03^T%9) M3%D9C:=JG5*KH*>01J %V9C5I!|>G;|+R(@<
W<>BGC|SWM@>67|W;|J|XW M?F8-):6:G=V|5!;\$;"W"~H^%P(|\$|Q0?G09@JH 0+MFR^+PK0G18H
MBZ4)K#R9|3H?2:8IRA4(=SW?JB6;#2|&#;N|.%8:S2%NSS22X M\$|H7Z MD6_"J3(|S_20#>87=#|KPI|N%F'8_M;EA;?<
B|3>8+D'O0C_N.VF-DWP?1 M8_"4X>U_#CN&=8.7KK_%&FERW/
M@O|NN2_V.VVK'HBP<1L|!&@|HOK^,^C.T|2MPET^C1\$^D8|B(OO=P3-O_SCI M.%N@&1|3-JU-VV7.)JZRS>|E_I-
Y:~%CD28K'DCYO+L+^1D7^+DLT4X1V-6 MN_O+|^|^@#GC>LYV_#UZX"*?@0="841#" O#YE05-1-8:K40-54L"=C5YPI|3
ME9|*=&|L1F-N 4)Z|H5H*F1X|)'EN^C>_SPP|A9,3HB^9JFC9(&_>5 M7AO^BB_B%OS%~L2.45_J0=NO|YMD;?<
*PB&|V1Z/A BOR6U94(V_8L"TM@E>*L.YR&NN5Q\$@/|PHV3* (|HW%?X.N|D8H0_T@*9MVS) 8R5_*WGRH(
M^QFM8=|NUWQ-U@;\$-:~|LXEP&(F_-|="D|@2US(ESE/P94 FH8L'MS5#YNO MG*5O:6OXJOF6:63@ZVJWN98PVK;
|@|H)G@^%"=MN &(|OR"LR^I=I_1!"1% M<)|YD4:|7@'&LOUF10L2897-%>E M(3.U4|EEA3RWJ6BW#89G-OUAM
^_WS09Y|B'3X=7LHE9W=W:O3-T5= 8@&@Z MS_#910",<|Y%>*>Z28&VN|>(UEO|<
(LUELQY=;CKYODVYF;L3DW2W4VYA;L M#0&09%7\$K=R|FZ>JY&8V|F;FR=|3-\$J#-!&(-&H/W|JAG?<
O^~73JYOS4|Y7_4#|MZ|S7 M3SJT"Q)|JN F\$S\$H*~NW(=X5_RF*~M|H#7\$+7:1K38Z8(|#H|@>|^~6.5TJVTY M5H<
B:|8%JXR^K |R819FJRX>A_&_GLH0_EAE;YE|>21<=>R+^N-I94C6JN
ME;=5RS>77T|P07DIGG_NYJNMMW^E@6_6|OF^H70?2TROTU#|/I>|Q>:E'5P M?2WWP2J^Q\$E,K_K
S>/3TU>YGI@VS-|~BFA|C;A3>O.\$|F1X;GSN|F7
M#|UCULMWK47J+WQ|H_6("Y40"IKCNT4_7S5%;Z@|C|FZNK|U8Z&7;+~2.5 M07|Q|<
|K7+G^#3?|T_C";@|:0ZN01AUS;XYHPB4:~3IG|VY-J%OGGO:#K1 M3|WU?;:5Z^3EBF1VY_DFK9/3+KD>@K(>)NW<
(C970_3|M9CP8|RAWQ M2V06|2%=S+!8T081\$JEZ02|?C9KG2&|4#;|P|Y|LGBNVA|V?Q;V+GQFAR=7#|L8&R)-
+|+~|L|!#&CL|L_D|MO+8|&SNNX3 MQSGFT\$#:62279A%#|X7ARSCVJK6B>|Q/3D.8O\$;O^P
M:SD:T|36S_+@Y83_8P^V+7?JRG5JLV5"?+L5PLDZ+T?HDQH0AVJ&S.J? M5/?<
%M:MYU|H0T|L=FT7W3(+;7\$XLN05&|W09V70NW.\$X|XRZ|T0|H|W=|DM^K M+<
W1^*>61UQ=GDT>32Z=;H|H7W09IY+GU9.>*TV+*|AVVF333S_-\$=X&D MZ1+|^6AD>>|)Y'_%XZ_#K&_HGON;GLG
KQD MR/F.7R21.W#DNCZQS9X@MX>@|H5;|)K:M0S==U9_4|)K?X>2&R3HQ3NS? M6@*|+"AA
J|G28'E*1C81ZD#+TD9L34D,72'F.9Y&HG\$4CL|68I%:.4"JQ8 MY7-V'(24"D^BKU-T5Z^F-0Q|:QTXYP>:=|6|5*8+|J?<
|Q04.>Z5ZP4_<K_ MI2J@#|Z-&FPG%<3+|A_*~|DB_@TQ-I_V(|TV7E^<FCE5L%3N%#R_*U0|7
M45\$WM|JEXWC2|QOSYHGR|V12%/MVT5@~9H_F;CL|L?13=Q&-8R@Q? JS*G M,UZ|H.R.(4++\$XL;XSI*303VELI-

!QGC*VGJ\$,>L-@BOL8!&EY9MX^JRW2:Z M2YJGX52A?I'^4QC612SPY1...C3!!&14I9,4?> D9YH(MPBI7GMKH-
9.G28XJ<*@MX:D)!?I!*<(6L MHTRC=0W61,>6-F4MR7UZT (MN"[OBZ/LZJB;Q)'545K.BL;@^SE")!IE*,
MW7GX;W:Z(WBJ-C)!?4@GBB!J;M8!J?E=P=;!M6HH^V.5JN3,>)5L(VZ M*1ZJ9Q@UHV4JTTZN-
!Q;6A!M7^=JN2IF8-JP"-VB2,UZ64Y!#T),T:4UY M S7V7Z5W!G:FG!2L(?+SFU8>QV;J?&>#?>|R.ZZ>'6XV?G@!O
887,9!IO: M.1&EN8PPHMJMG8*=G6.KCKG;5>:UE1O3Y9/S98,E1245=NI3:LZ
MOMKNEK!5W!VXME5W G"7AG4Y^,5!83>;J!^C\$VYMO5UMU9_Y%<V)00@ MR@*XL@#N%4 SFHJNL@N+
(#;TR(HL@^NS"@P'8^XGM>/? *9"R.1V[BX[A+? M=/'N!W!Z:M/H5!AU 5S')"/%S'HYCEJ63TQO5(6"1!;UC?);>BFW_K.VX
MRI^Z'O'M8JY2HN+U'+QPN P);= !E<6OY565A: !5S2Y;(V8XVIZ-(K" MMS*;>X39W#K17).8QGDM'
3)YI8U#J147";V.VWBF.2%=H+(A" V>*2"@:A9 M/>T!7FU9/;=D6^J?FRV!>G6N?0!\$)5>=%&4PDYTG M=5)8>|(HSY0,
M.L;MB!F. 'R=Y)52'(JE9!;!9B/BP13!*=33\$Q6_BR2/%"R19!B;G*=,GR
MN^Y92BY/KC:UMYCA;0DP7Q"),KW^;I6&D+;SY.2N^6GM;"73;4O.VLV=&HN6J_/!%;@U8F!;T_&-2-@ M=J;E6C
!@%>^+K0100(N!H-E.O!P+&7^C6&Y=>4+SDR'92160P+!\$X&!^!\$C+ M;@ZJLN="2/O4F)B"!(@;AO.0!^&>)B
3JT4X5;)DRG*9">8M)OD6\$,!1!9*\$ MDC^M*!2)K)AD>0!2!01HR@E0-Z?3OE:3!P4E&(\$M96LW)=+F.^435O3@=Z1=
MKU?^;,\$4*3(2?5FO%(BD)2X?W-5 WG3!/-D /S!MO!P,<|<@!0EB!%0Y^/9RL!W;,'YTGAMNJ^H!_!PQO!T;" +Q2 M!M/OE?
D-!787O,,Q2&?9KOG"B58CL|=8!9N4?0X,@XE,\$T:6^")F*)@&RX0/-M>EFZK_ (MZK6DZZ%C4?J)2B0B
MY6=*JUI("%%MO C"TL656^5K\$M ^;#L Z@ MD9G0*E46\$25H4?SN*F0D:E8G"MMLK_U%IQ: (K!AFHZI:991Y>F%\$4.
(:S M-2.BY00!U:(LP4H<#M_!9/M#F)2*?+SLGM9<6.5SQS>OZH<*M_OE0'SJ_!L7V NKOEIG +&>ZU?*"9?/R^<%?OIZ
MOMOGS? KV!C_!L)A2)B,\$M<"&9X,Y /=-PV-QA4G&!D=(DC94=D!HBV12SCQ'8JDCLO+3N:9(R0C&%BXPHE M-M?
WCI,J:2>OK;7GN,PH3&=A!DR8G)P>9!P;W+V?HC1.9L;Q447T+!)1/P
M#H!IGD=LQ:L!DLR1S:ID!SYDI(#J>W_4.13)GK,RYOC/!F!)!+;2\$VY"2.R_!Z> M>-%)E-9MF\$!^6W!&3.!Z-
O<;\$C@BL'#40+7U&WBVU+!E2N3V#;FZZQ+/ZOI82>0*Q<11(M?UB*9
M\$K@2N#T#KF\$!Q.U+?;JG2GALCB/V80!XOD&!)=-;9X!MR:G-IXIG9!M2+@ M1CRW_J;8YO^?
Z!98X!K!;FMJUZ2X2UQSN!;WY3WWY!>R!-7>UZ!BVA,0YH M8&M#"0T)C39H&J);2\$Q!^A89KJ-;
!42VB(#PULC"NA(5+P)V"V1R!"R:OM M1L3CJE%>D^JUU_6N1@HKR/+B;W^?4:R1H2&CV AMYY%TI"8R30Z+!5(*\$A
MH2&A(:\$AH2%0#"@)B^0"W3V>5FP_!M4^XSKG,)O6NKYYWE?0L&@U^!S8
M)N5XH.BXZGF70R44!10OI!7=4T_G)!0E%")!;5!M6KE60E%"!46>)/(!E. E% M"<7+0M%1NU;ED5
4/^8!L+JH=&H6E(2Q!15+),Q6Z3G,9SEBYV MS>=J&CU!\$%\$%&%^D^QHP&)*XYREFE;
KAV"@.%"*GVKH\$CCS!4ZJ685W-/M24J#VZ#;4SV?1 !HDI94K2QIF48WVZ2<OU?(W ^)DBKS8?>=>"C+>IK;!
M_D7A (E_%.8SH.#!6_S1!EHJ?;!@BZZO;>@BZ%;UG,%71KU7"XZ;?>(<6-9 M8U2/NW!^HU3!DL<&?L J^W!XMM?
!NY^4WZGTR2>AE&(^V=QOGZE?U#F2;H\$ M"@C;M. U.I.Y\$E?/S,,X&&>"2%G2("M2FJF;O!|=UXUK_I>JP,?
7&I!%5;@:5\$.#K^ M!HVNUY!0!89=T2F2,'HB2L >RA=4B6^ZRA+6M_!4"AR?*=_H*N>=%DR*(9F M6(0!;JHL_4*3?
4N!@I35?8B=A>2/^S7 HV*H,1 MWAB^U<0?O,IP5_!M468I("6)D!*,!^/^0(Q'D2L,BDRF\$>6*4BA#-ZWH.OQ MA#>?
8U!>H>H@B+>F.X-BRE.3!@S!S/DH#35\$%\$N73?P3+U8=O'+0P_"S, MX2?
5VM">_HVF#>4V8!OUGU@!_!5KFKM>?,#7813\$-V,#P SB?;TF.9<6&\$ MEV&Q+#4T!8F8 X;B^XPPJH J9K?
O@("!(Z!Q(0!DYS!>_BORHA4!U?E!J2& M9JY8S18T&#3AGE+!LCH@8&*MIX#MW<>@>0 MWX9WK-
(0U@G!EQ+070+8B.1#0% XW9)MU4F2J=YD<+B8^4.W!N("I!O)+! MJ=%8+U"L.RA53MF*F @#E^MM.DD^V1=I
L!%5XK?_,IB!_!DR24UB,, " M2/:2^O/!F4!PIW@8,,Z>PW+PYXR=-7<>;J_ M#%^*Z-9\$?&G?Z=1B"XE8>,L
MJW&J,)!?INOOU5^A0^3ZBW;LTGP2!Q5D>;!S;_!8MV MJ%8<&L(*IV!TD2;%_6(3CS7;LV*2A;P2,\$\$U;!
!A)^D(01_00! RF@4X9_3 M@/\$OIG!K"*B!%Z8)!>S&+!<+L(>ZOLEW;ZIU1 JL@S#2F(49EN/^7Q&#W
MECB!|=!3"\$BA>?.T%@WH/#S!#.#/O,59NRBWFG_!KMO&?D>4 TM!U<+3 M^W!^2QN_5<VGQM(-;#M
M@1*AR*0*<)O)-TH7+!>BG_KUA.\$A9>TEW_J!8.\$&07WN*_P9TI8@P)5BQ M@&#&X\$23?TO IZHJU1!1EFR,\$V99
8!WP,O' M^B6LOF+/KH'_(Q!<=>2!5YC\$%9X?I&GX:1B)LN8(T4FYF80H^7O2\$;\$%\$ M7"QIEKW#;?T@;8,? Q,8
E^8B_&00 @!%15)O;C6O2Y_!^V5JYM_..2#Z" MG@#=#M2VZ_?;!!^!120<I@S^+W@JB@9.S)2 WH@&7M
M(*)"8DX@O@A!KE^JL7&/>.GM#Q18S^A;C!2-&MFI#!D=+R65"2.#!8HG(O M=AJDZ1^Q*<\$X_+A(&I!C5\$?
U"6HKN8!9Y8L5+!F><2V9U3E6P'N9;D)@UJV MH@?;Y@'=-!JV7YO+7K!C0>\$=J'79DO@63A#?
LC@37K6@L_M2(X+Y#Q!8!)DQ MO9RC98<%LK>_! "\$S3+<#-W1N)A@32G;=,HP M!)&&3N>*I<*47X9K>!!#(&F:@?
S!A!^4Z34DT4?HJV!KT9!C0!CV&^4^9) MFL*!4G;YK;L?RC;+!#;@A!0,08D\$8Z"
!DWY!M+1_MIT&A09Y5MF8<8Y00UC!"OF8B!>TH?JE*=@F.DSP*PQE!4_G?&X8!8V MPA6(!<(E(Q@!M0J>^"!P:CP:F0?
3/!\$!UF63\$!V0T;^!H!M\$M\$ <7#?D)) M5E!OY_F!5*OB&^3^9R!>#?#5&0%==;JT3?SH)XC_@CPC5!>N; \$SOX4?
+C<="5XCHDX A.7 M5\$Y2Y_!^1/NA#1!A67ZQ!TUC.@_S3 R!>#&44Y!% =ZR^H_)PM^2 M&
(P>_ (7;!@0@ZX^F2TN;"UIOW^HMPLTY((8-^FX-55>0*M'),_8"0P&A M.9I=B,<>V)RXM=E1*0!8??7!7*DCG-
_*Z=,+>L@^%CP+X.!5/Q;.&YFLJL* MRB-HW\$6"OE+M3)3W8<"G"*P1^X6&?;JA-^<-!0?^_P&!SAIH^_#NH3N?!
MH:0INE7E_92AN45:B?7@N8_0=S'F1QB%ZQ02X_!^A5M!/*A7/)YX9EW!D&2*)5:7LYJ;!(&*&! M-!@RX;+&C.M.P-
/DI6N^N7S;4XE\$)!7>GMYV5J^YAF-B^4EE!D.&XG9^M1(9^CFM5FD0@C5%2!Y5+0^!JCMC0-
XLO*)265LRS!V>D<>+^O!DEJ=0B"" M.O0IVTA?U^AZ^_QZB;/8W6+X-@.H4P&G"8@>;_0*T!G3L!0.W+B?JU<'N M.
(4S12)!^GGX?B^!SCT2J.(NS3L:OSZ8CP+%/P+OBE&INO;AJQIW/I=15;/&>JT*3J>V M!&UA"!+!A/C:R5?UCULO-
ZG72;W=THU9>!,!V!RFX"=V4Y HZO!U.V;J+VUNG=)<99AOK_C2KHCG=&T@<8DF01WD_IER5QH_4&
M3Q5(&IW^)+&AC0#H!"5FCC!&#+4.);!862!FH7;^9G/BN+3^X3S?OP8ZC ME9Q#-%.!0A./!>)@^2-
331#!D9.WN@NT;2N5=XEHR/I).%P'^?CEBRZWGG!BH^8T"02_XB2"!X)@5S!Q5TLB
M6"1.CA7!ED.RY!%\$ETIOUZ>/:MQ/D M_ ("QH7TVCHC?"=Q>K*5\$2XO7O3OY,@GNG%B+!T>>%82:>(LS2.N*2!>""
M 2/-<(DKUFFXA-I0H>80QS^QQ@^ XJJ>N+2?MVJHC.ONA65U!;P!0^XESMA= MK9;DS"L=L!!"IOHF2=ZV%F!L;
!\$R%VEPTQK5O+BM7P:9:A.LL?>L?>"X=<1 MRG!H3!O_6...MF2,T)ROO!R!DA.6.YKDBL;W2;>(3(!S##4+= (KYWXF:
MO_K\$B='C/O\$ZD42P2)P<*X(MFUANUL\$B6")8&'6;5G\$!L+K&S==#V5W MZ\$Q_-03?HOO.V!^Q2G?OE
F)=RGE_-JZQG=CE2'.RO:=QF!_ ARAUV7?J4! M&8G<2"W>W@^X20A^!RZ=)WKA0A 2P!+;RZP7.P^N
ZG!465%&OF!QKDT7 MO+MQQ;-HIE EEE28_HL!N7R!D-8W8R_WY/_OW_H4_*;S2%\$>)K1J5+S1/ MPZE,QQ_!H
<.)N!;W=CN(R_H"82V3=P>WV;56.L!UDR#^#("7OR&#!AK MCF!2K7,ZH!2:Q-H!6'-
XG2^VBB6+O^J;XGNP001@KX.5F 43/O VR+(/ M+/4.MW2OLM2W+Q: ^#Q0975,/3+&@@RLR0RVT!1-?
5RT,B0FXF?Z@!S8N4 M.6\$!S"JXIPK!LPCSIW\$58+C1U YCHI>(&X05&IG)7N^6J=>HRR&1T0=DC)@@
M0\$Q<&38>\$;C_/TM?G)I@EBJ?=#ETHV!+A?8#^L:QR!N\$7/^X1!#*J;WO7ZZ(/?_SE)\$?M;7U+;6@ "C#K"^=,E
M0_YKATH#)HS!4#C L;!5:X04L (=M_!CI3OL"SBTSY!(X4H!154Z7\$YHJ
MID840S.LD/SE^DCANSS!#!SN:Q6/1CN0833Z&2"1+RC!PFTY'2A>^A"E#>& M#4&=
A.)20Q\$;Q>=>0!5>8/D28!B!0K59K!2!AC=&3?6 MM@PS997 9#)EGB9+&-GN-K*!A5C8L3K8;XX/GAY7?
GB_*JGL077!4V^&*! MU@Y28JQI#%\$.9WN8DYW_I075G7EV^F\$S5=;JMMI!_7*PY&&7REP!Q;+!V5_M9!A_O_WD?
(/\$!B0='WQNOEO!M#H-! *GIP%OF=\$&_K2F-DD53W7>JLKQ.S!&
M).7\$C<;!MK5:8U'/37U+=K3&@N&W!N@%6P3>Q;P<2E*,7?UC"-,TH!6MDT M7_Q:UD EW';X9^5*K29!>JQJH'
/=+;^""B3Q@<>3M2DN.=Q4! M4'-O%7;@U^!_J8#?7?F>(A23=4!P.WS/ Z<.\$W=W3M/W=K\$T;\$V2G4V)JH M_*
(H:=70T) H\$)0NRD%*6UF!5)DT(XV(%Y>9\$5T_Q!4!#F%QGY8)DP7K) M/%"IK1
NI\$6"@@P%D%'%DN+;"A!YE*L9IZ;&O^XE.F^_2!V2O=AQ!%N! M*IL(GN_@*T,@TD4?+I<1"@H8;WV/T'K'F?4=

MVV@U;2/ZS(2IMYM|=3\#7>=7=.6H'>L!Q!5KM%W,##!QMJI9XYS)D@7BF M)"#XK>8:74_0DMN6P80PK"
IL_8SO)%N1762)!OR:W7ZD>"20:OR<TD#U ME*(?R50.L:6R5 CST5:H=TL)\$6/VV.DWT?
1(14X8;=XTU+&FJW92N5LGJ*09HJZ\$WK>BF;Z&.:Z.Q MXPQLAK"#L*P7 4"/;"JIV^I8.VJ
#C&^VP0VBHQK7E,#/F(9L-!&&\$RC M O?<<:O@#YHSGPK
M\$J3.66J%GZ.#MH&&M;Y1QT+.=98UHL\$.HWHU/=WYI- M.F/R--
WME>999L4.R&DT_9Y765@LC%^2R^9Z>MC(OV1C@AF%. -I@GN+O_H M\$'C<&.OV='.:IU0^DL_A75MM#.
MDRA*I&%) U W30#/>' B4KEFS/#&"TAS0_*+:(AK&I6AET/_^XM3CVI2W MI6_M7/Z\$|^C#+
IYTH,ZOE:G.,LV:\$.R:%5@G&)A1%PR^KJZRX?J1#R.V1S8_M0QI VAVNYQ,>HRI^NG6U5XPYW>5FS?'Y-013F>^>
<6!)NVWOH5;DZU2_YO M*!UTD6UV&FK_YI9EO>*D+IDT>^0"3=16C^H7G93S:E0<\$59K)9&.,#WJ&.# MZ3%7C-
YPNYX4.,PLVIEMM%ZO?IQZ^:2\$V/G@+=+ZR6VGM+X M4#1QK1HJQ^8@I VJ|^R.@7A<0!_F.N5!U<I&G*9(LG^\$
DL12@('D41>*)M2D)5.X&KZX;G%?ITH;V6M4+*S&Y2VHJH15TV0N4I(HJQ*"(8)B"H.OES;#I# 0ZOJO M7
>8FQT&+.Y_5*XH2E-37>:GL?R"P1DE.WK;L\$PGAM?@DU*YXUC=.:VG M(F"9AGG0U4PB*
=HJ6HY.UAWMC\$!+MV4!=0!D79&=-U;B;K?>X VL.AOL MM-VOXTYV97;VH!^:Q:I28I3EF+>)(XF-6V)TYB?I^
MXI@GMNU0KK4VT*Q<)2XO;&IU"?NE=869>?PFI=JJA3_"URJN?;-C2%=C>G)
M1_T.XZ^Y8_I8!D%>.&EIX=KNNY>H2ZP;0="OR"9+\$509.YX Q#!"VV5L36XO;BP'IHKQL%X/8FTPZR59!O
MF2(XJK^4^_I^E=HR&@>ILL0^>SW^_YV'SQBIVYTOD LJ@*(&I!=8=ZS\ M<=<=L'.OMIKI4KA5:I^>
<=:B7%EGVP3^SI("JW8S MWHJ2(5R2.D*KBQN#.-K)"4MG\$4.0>RU2&D8L#0ZQ_.Y%VL22!F%O)DK)&JHD
M.=J)&IMBR9:4!RD/EI\$T)K%I=Y26A@5P/I(6/RTIA#9/<+Q-8)<IE/A'83RC M_-0N%P//9S3*E.9I4_*HC^8//(@_-@/
MF\$;Y8M(8IFSS""I3)4L&411_3OV*_4&.33.(PJ1AKJ_U<#IT^ITKCN&QO M.(B;MKI<&?YFL]=G&OP!IN)
IWMZOI9<-K#)QN"480# M&MOIA_BB/PLN^# WWO 4L:EJ.HH3/\$X9@EV^/DK3Q;L93AL6S74I JVM
MAC6);W^YN_NMFOY%9P;R=<346KJ"HZIQ;ZHMS?DFP&X<LYO3N>YE77/QS8 MIE\$'04?
57\$.17G:OVT'PM2=EJ'K'H5YI4K+KG^SZIZPVW=?UCUFHSGWIGKTJ MV5/B|+3K.T0.V69O(S+MC6I?%NST1%8J@?
K?&N>>8C?W6QJR?Y-J)GZ?V MI7TClF*WB@9^E-%Y^8*?5J|@=;HET770?ID)*Z/8)NH7X4I'A*Z\$KC#KOG\$<
M0T)70K>/T-6);72XX^I.J.%8>YR1-(S%.=RR1>+I/3C=8 4B1#;:O(S\$B5Y4^S51I;E:HJ/RL2!
M'Z'E_M26D>CC|@QIA20D0O(B;U26+I(1"1FVA.C\$,<^K M\$R.4C.C;*.WJU00FU5U.IBS5WDXTVI&K9Q(-#-6R#F0:
<%'<?-%TB;<(I;R MPS^<4:I@_HR!*K'3^1UE2_H>3E_9_W 9SF.SI('H.GC(4TF;J M2QC?;M%P>_G|^2!D#N^>
I*4Z_2M;G_7V>L=4J1.R:O=\$WHPJB5IY+E MR2.NI4ABIEFTR;I Q5_OJLP@?@HAEP>&_U*JFFI3T=.,D_V-
HW@I_ M\$ZGT%RA=63VVL9I9"N#"T;DQ7^>^>?2?5 MH@
'61!UQ5PZ^=YJN5VCID!Y27^7BX=Z/I'K.HOZY.R^%DOTZLE^O@_ ^B-DY MU|I3'=>^3+(8?
&Y%I@,_UN(E)76)2^L&L2^&C!9DW>,1ZQD\ S'? MP!UY=C#RTZ7^QIY;M<I>3++OP)8F'4;1+,OW6U
E@="^4N@!:/OG2++@E@_M">#7*ZQ-I.ZEM?N6:R2SILX./(8@I7P82L\$*?M3CBRSCQBFS" 3E3>NS.X3
ME#V63((/*U>&-874I#)&I>:Z/? MTF1%.E%YXSA=DX#^O?2\$4\$Y%-Z2,7+XD M#;\$L*2-2IJ2,!!/^<0WSIN7*85\$"LG
A<0C>N>(6F A\$23FVUN;Z)CT_XO" MX.@J\$.N"">OP;=T9?OU!F?%'LJ.UIP02?S\$BD#0@IDH'Y#4@I(FV*O_#A
M=#U8W7^>JVV_9V#75K#;VU7(G#E0*+BGV!*;*)IASB5'29/IP#L>)3 MY<%KBJ;N!#
JNG3)Y'5M.%1@N*69CS^2)G++Z1#%DG%*VTQ@W@**TSE M'W""I3+BO+&T5AP(EHOI>+5.H3!U>&D+U*R#GP-
5-HCP"@)0WAI%.;)I7.MV>PF_05'MGGIVV%5?#"Y/LN3Z1^W\$U;3IVW"@8N.L^OJTO# M=Z*
<55C/>O^(#LXBZU5VZJV73)(5>Z8=*I?Q^W!NN00LHN7%)I?BQ%=1'
ME#A1DB('T8D9_T#AIZP.3*8\$>:NRP*%0!BC0FI&E2'%B,,ZV>F;I>TTAWVVH:74&4VRO?)8F M#V%6R-
7W5_ ^IL_J2S?*XD@YV4L;V?EP5I-J)&=U1S#3K\$T1O= M_:O2:96<%LX5-JKEC.0A!6=HL:(GD!18N6M>00?P'.15F5"
<0)_ ZP*%L6K M:XS=1\$F6O5.5GTI;T.^694^JP;I_SJ;#%.SN;H?^60!90.XL2I7>LC%L M3I7>;D_ ^AL^%KDSPKD#M
M&#^UD"-4A\$ "ZGJVDP3)+*8M3_4V.6WXJGY.M;J>0MI6G1+2MH2T")#^ M-5;N@(:1HMN5FJ3T5"#P!./P0%H:
I^&=K8 IX@Y/I^18!6W= XHS6**L*7 MX#9 O#O+RJIHW\$!%P 8K+.;D(#I'VGZ!\$|_INE,2PAP>55 X%)&3L\$*QOD+
MV)P#A.1*;\$XM9'I3E)7E., "VLHQ+AZ>I1;4T.0>8+*W+XSR(L'55>:I(C% M|>3A"BPEHJ&F^I>
0GNEXV<IW15<9/V3B(MKH<@*FB;7\$^"B'FHV8+27%5VN-I@:#P;AW2 M@9Y>A.-%^Z(9N#&WS6^8N'F;+GK6-
3'3XP.^1O6\$#ZM M; ">^J%DAI=>)/GTGI\$SJHNWZB|>?.*XV;S:7. FR/4.D^D%M9P/(9:7F/V MOQ#++);I C#9B.P;?
WE#3#% UM%7MC=\$G3K!005LOR\$ISEICN+_+YWZ(:ONEAIR>:LORF+6 MSOYBUAUB=I?U+EE&
H'3:O%"AL-.QKHAH8; M4<=V&H:F\$SI=IQ%IL?..N0LMY(X#QLOXWJO\$X=Z0).9J@TIAUL3I=H0
MWIOE6#8=3%.GMJLW(BEXXS(IK?/&UC LKJEX?_AVB.ZYU<=UU^O&C|&SQI? M T.P!7%_ 'A-
SQI6ZB2C_#M))D=ZS'ZS=06Q! ML:*L^T?I924LBSF@\$H^<;4ZH.#<.;I1O"YFJM5.I05_2=#Q#=.F\$ /> M% ^!
(NHT@VP5E^18!4L5C_1T/A!7TUUP! "K)C5. M56.?U4>%L..HW9K6/!"^_I<<<=0THKJH@VYHP4
@@107N6718:KTE6 MK(PJ8Y'D/(H&_*Y!AWZ78R&1LPE-L;\$X3;+0EHF@<J8W(&#"V=C;V M-R+8?Q*_ID=?
00Z_9^M=Z_!C8*"W?I6YD+NF^FI7*O+I/K>M"S4'N.2D3+I M;U)"4NJBDWI^J/*A1MN/^NS;YFVM?
^U<05+=B;Y<S(M#;Q;<1MC4;U/)"A1Y?%,1E#+IU^4TW6&0Q2U;|DL_+YIL^/X(-DCJM M>T8G^3DU8(=I OJCY0U^(-
"D8KY7M07D5@39VGL"J.O06)-%(9(K\$FL2:Q) MK\$FLI09K5_77+M3D0&3HW.&AK(S\$-
IBF_KZXB#K@+NRN8&XS(&)XTKFB.F<MTWP R1W).6@03N.XC75<> M>0G+"FH(KDCN2.Y.SSN7-/L#Z&P.P15C?
T)_FV+J)PH%+UQUBNR?V|I3@_MMNBPN=WNIR2.Y(IDCN2.X+9G0OMVG!"&ZIAB^WA^&H_T-6F&51L6YK%UKV
M'TAYJD7ZZI4NR;LS&)W'XCIYS+*!X8O!PG; IXYI+*!X8I!PE<\$^I*"-I M*P;_1@E:J2MT3DM^<61R!+_UE;G!-
MA.J7W2@WNO>)LK*?DKH!YUVW! MBS^Z+TMU3Z8CF#L3T?9VNIS9IOR+I QIN;Y;I4;SS=%?*.#Y^C| MT;J7Z4?
KG-R/I||/"76NOT9KVV?N'OWZ|>7NIC?ERZ>I;-Z=,WY>IK
M3IKOGS|^ ^O7CYW|^O00^>=>OWIKU7;I.JUV2.D6|CNL,YZ"2F%KS?;*6N_-
M!7X&/0.V%U>);1C9XE.;%5&>D6:0Q2*CW!;\$%8GF81P B8)(6=(@*I/!8/\$ M8QJRGJ+8E'%.*8SV0.. "NZ-K;_@S@_J0^:-
X#PF=-)PP;D\$38JA\$^XPL9^ MDCB+C7%6-&6="I&58=4*LFZE"7_-19LH!&'2:24FXBA/V%EZ%%7Y4N-@
LX.,#0KN|FOHH;PH/I MS8K5*F(A=9%M.G)@ T#;TZI.D^I/!8I(0_G54=:FO:8LO3(D82
MX0KB('KZN_GU#@B2JG.N4AF^S=IL\$R;J20)L6.G^&H?8P?YNEWOD..O(F?C' MJ<9)7M%TR> (W&U?
8Y*"UP/OG2%V+I<="0;."4T8P-F%#4=70E!%P.D M^D'V8DX2&"8K)J!"B:IX*# TC
M.0W07.V.PE9;OY>9Z4VZ1Z\$5_I2\$.YGLR_?%?SI I^0 R5 M5EB"DS@(:R4^ P!PC#+2RT_V3*#?T+0S(<=\$K9?
#C=^SW7/)*.6S^.,@6 MI>:OZ^>@@BU?53;_RF7?C*6E=W/(\$G)VG+K^I'XCUPIE\$%5K2?P87.4(
M*#M3IL%VPWJB!;T-7P!^7!I?D&:"U|_O5_F&7;.@^*7>;1:@Y&8:EY!OX!VF)NFI#DMA&OI*!>FNUJRFB!"_0GHJ%*9;
M8)"L.T93OZ/^A"@67G;2I+;C;HS7C)O9\$0088#;XZ\$=-F6EP;+5-KH2 M)*ZM#MV<O^I|H-OZA-
38OHDAZ/"9DWKNTI;?)D(I^@4S26<(C&FU;J M;C:2487;MDA;&)P&T;2(@GR_R2&-I-W_-BS_Z3C)G87S.0)?
9%7:A3^NBVS M(=94-1YO=NF9;7FJKUVN9I9M7JPH>6;+LM)3VI@SW!6PXN*#@1#Z\$2/_Y7L MZ+512?
F9I0K8Q*"Q86^P;16F?(IOHUFIAWFWB^V^&SA3YBK:H29M#3I+E. M.^6!;=Z?Q^ZFI0RY3DDNBZZKH>A\$'8
B)6=I8IR7ZWLVK&L)L;C6B>7YQ_7U_B<@GBI(-9M MG_-BGMK*Y HA?6QH5WP4&
<+I%GV'L9I.8L;5FI&Y HNM!^I<#YXM+_V1 M2!&.+X9!#%N3C!&..I/-T4A#%RO^Z@X5W?
9>^W^_9<;1E7H:4;4"YZASPZ M68CDM3Q_1^I:H%GRYI5DOB6V9TB9\$8TOND8+*I4!^6+ZQ#8E8P1DC""#^#YZ#
(ULDS.,<&^HW1L3 M%V'_5H9A;S:CHIE==BNE7OYK>U;G=B&+1DC'F.TXCH='",9LE_+!^9UIG/ M>-
X89SQO\$IV0IXSB|<4DCN9*O@C%"IV^L+*#8!DS*N=5GB&*+3FW/^&GNS MOJ/F@A2PSCO.P.#1-2)H8D\$SHQ?
8L89^8I2:F0 M4C\$LI=AGSB>P2L".8W%O>_ ^4K3AY78?U&?I>|".8!TI3B+O*ZXOVA6HQE M.2DL#W)>.*|NR9O\$V3-

%Y(6A@/'NZ(UUY3'(-JC#*^B5T2\$A6HA/"O/=@8J\$ MO+HEO6P5RGE;+#+U3^K@52?+@+T3+
M.052R<'JH\$=B#J:Q7\$7)\$^55K6F<4*>^B.\$OK ZK.L.4G_PNIOZNM;RH_8 MSV=8""4:UL\RP3,RJ_L@ST5/DL2-
6JH(FH;ZL)Q0535TE,QKQ"KE)SHLAS\$(>#&C;.GS%=C=>WLO7XL_N:56"9 M/5@!O>;PSGT1Y15B6QE6;
I852*6\$5THMD4B7ZQ;.(FU%ZT5.L+M\+3BIB M=V9YEN.RRN_HH<9<4%2(2\1> M>LHHY85Y8X-&.;\$CN.3-
2T>0%O\$N>TB*-LXMNV2,SI1WA_-8A>2L7=USG MW"1W:YZ7KKUK\,AQA.5_I(N9U>&.8Q.S24UIQ+EI(C)G,<'QPD
MH78N^A\$<I>Z>M3%DBL(I7T?:VJ\$O\$55D6?<1ET367Z+IL*B-EOL1\$11?)XYS M7LD,*1)2)(8D\$B:
IFG%>D0(I\$U(FAB03ANT0UQ^\$3_R^GXSLIE(UEGDNZEWV M4CF27-
MBK)389,1FVZ&P)88*)Y62YR7S.47M+C6>C4'5."B@Z\60JCPH. M*A^VNUBER4.(37B4F_)&PKMFX?
RIPBWN\$+BAEK*W+7ROA'F49\5_-JH^4=CV"YTU>HJD>3+IHVQPTKQNL=4BYMGJ^Q;\$*0@_MO@!ET\$6!CE^D4S
A*+=JBI_8CXMPNE#""#%X\M*Z:P!%(5EPO\$R,DBOB"NM"?I+=,\$0;_I>M6#JLB;&!TPLY4!=MRA28\$RR*PMJ
3Z(VA=-&=3>49F>NNY;97+N12\N%F@U\$6B=I4\BZ2\FY!!
M95,=:Y33@I8P5'_K@P\I1JY22+B6L5Z0E\^!?!/E#%J\$08A_C.OIR% M'.@_I*H8>%9!RM1)BW0A4(5.9VREI.W?
@I7>4HIT_NAVQ#2<H\DL3F0 M\G.C"8IB;+I%RB9U_9;^+5L79>M\0I_9H M.+%G4)C_,@6?
C5AKH:YP@_G\79.*GG9+H);<IO@>_6>E);+GCPQD;V(5/OJ?OUIX_'78T>B?ZV^HU72H*)=,=)1UI=;*50>.(C9 M;4?
X7UR4M@GL M36%6D)53PD&I*MH\X_I4)FQ;_L/RF8AKIO?Y!"28@L@W#L72H\N^O2<_MT@#N?
P&OEZT5S)MU=,L19H&V9_-DO*RO9*OE+KHI_QGARK/^ZLO2UUL MLI/WIKV>(HGR)I=Z&?GJ
IRW'XV66KI0+7986FG\XSL_::S6_/4:2/><M,L13/@8KY)?I+_?)!M8K2'R.LR)%5UEVYMJBS!>(T>_!_1=#2GI,I8*
M<=#D@I6KM_ZNNVR=-=DVZ*.(#6UM9V;I*,VYAXGLH^_I'"_\$7SC^9WK04OD
MBL3\T2+7((I6H8F%!\\$KS#KOG&):W;H623!*\$KS+LAJA>UUI*KX'@\$=1@_MX*T/H_ON'XZR6.&-
_A!=MP0I="USRFLET3733#+FM5)CN^9V2,Z\DBZS MB&G*YB/B\45WB*EUZ#5W(<90#!O#.(ZLEREF+PHIY+I@C)'8-
8UVI1,Y>E^L.&>V)GKUTS?95&MV M6&2S^YZ=T&G*"&>QUE'A+T-"BRB
M=RX++@,VD76UY(HCN2.3MQ3R[E*WKPP;I'LZ)6VU\>U\$?5UHPS;=E>;/NU" M*3?
F*+>A=%UN0HG)&IE(2^Y(HCN#A\5L Y8\G253MGK_-R/A3Y2&("M\JL MR=A/+T:Y3TNWY*JA7DC-
RDD=R1W)'<&1YWK F9SOK6%IGG=A@#S"6<4>PY@_M6F:P4PB\CP\;C3W*7349?TKN2.Y(I@R/S;QM:Y:Y(W@^?
-6';6>+D=-#4 ML&-IWS?3G%NIMWHV'54)D4*QQ?+T257A..*8700\R:Y\M)<I9P.I2HD5UZ) M*R.Q_-
=M\AEDU=CG\$?I^O:ZKALW:OUR\HHV,2PW" @CNL=6W@J3:(H9/W>)>_f_,273B&IYH(8F,MI25PY6:IQ.T
<2LWVR5H>P=;N=DN;=LWS\HN\5SAE&T9?E8SJ&9LL\$CPDGL& M1SS?6*4)2YDEQ22BFL=6@Y-
3FUDZ=VH2T:)IL.VV4163D?20GRA+2@85JG M_MB@XIO#69_K%
((H@!,W8MP_V@T#^+,\ZY_Q_8,+3MD*AA<=V7>*Z_2US M*;'6(ZR9Q.B\G2NA)J%V M1XEM7:HHKH38JJ-W8V-
W/Z>_I>PFS_L#_,5VB MFU=JZ2=OW#9/>5*%VG,2I&5L1&/@_I9*M:I0*G8\FB0\V_G=/'_QC"B:'A MJB?6^KL\$C3K+
IE5HJ'9QH57J\Y'BCJFGK>W1@)I0G%RY\94IO&6A*)%T/B M\$<I?B.Q"\$_CK%RGLK^_&=
(%ZB:M+'SZ,0I@J967W8APR@IM4G&"_)RD&OKN3 M_*J\F7\GYO)K%;I Z(FI#IVWVVU^H7*7*0%_C=
(E,^Q3,Z4H\154Z7\$YHJD840S\7= @_M,)7\$V'QG IX/W&*? M2_Q7.6+Q8H!?"@E,^NL,<(YV.DHQ8/\$YS@KTB">TB/
<#&"IX(R7Y(TOX

\$5BXFC\ZQ'+ZGYI6Q7)";.%;R&3G1+%I!W M>,UIRE>@?=D"@0>C\$'YBH9F8SLAG4+_6M\$XV\I,

J*._:TP,VS>W%A\$UVTLI+Q13>(X79HQMW3TA+7I>GTE>9*
M2F%*?I.9\$L0SI8C7_IP\PCGG&^T>I?/+ "OI G"RKWC8(T8FCH>VQ+!Y<^Z MKH\S77+E4)HO<8PK)?
E*WLAf5#WFCDLL^TH5\ZZO'G\5\$O\6%6SO*0_B^W 2 MP;C\,H\$1 AV@2H/Q\RX0/H_X3%(IYI8LLH&7
*68D=R1W)'Z=G7,ZV-^@0.^JBI#_9\$UM>2.Y(HDCDX, M2VZKB\H;WY';4*_@Z'Q-
XMN43HLTA;E7WDW6QSTHY<8KH)IKB1SED0XH\,D M9KF8_+O/OXY27-ZGP;IO-
9ECW)'3<;>DCN2.Y(IP^_.14S_2CY>)6_\$Y.+O'(GN2.Y(HDS/Y+('?<I.^YR
MEWV4(8E)_I2+221L;0\$KMQEEX@=%&+E+K0\$;-I_P.I=H/'JO/Q*QPO=9=X MKG"N7AF/53.H9FRPT.B20?01SS=6;
<)29DDQB>CF,D\=6DY-3NWDJ5UHSX+) MIL.V'40VM\$=?SPA66:8GD9_(ES+O4)X#I(Q/4':B=M\$B,28RI?@\$@O4291
MIO);N\$291-DK74IKVQ6T:T0U)?)>GL\;D^D?BR2"X"IC%Q3<#PK\PCSIW-
MP@05=PIP_+MBWB&9I60P?/DU17J0Q*U5ID<I\$.IGZ53W J53 MRT\SK^=<I\$A748P
8%G744XBT;=9?;^23\#>5Y) OO*,D&7S\$F)@'8/ZIC9?&IE?#MN&>4SA_PJ0" M_/'R')K"6^*@E5&WU=^5"J*
(R966(/25@&Z7T85Y;W93^@O9__>QG.4+ M-&2JOHQ9A97RS>77*GSUX^IGIJUFM7ZE;JK9_O&TK75-
IV.PVU_W/;\$G\2 MIF^+-RDA*7712;F'AKJ.OJZ^+CU)^YE,HB,#00FS%_W9%8WT\^&JN_.IELIR
M2K%NV'6B)K<IA(=E" PLT6F?IG=9\HZN<+B"E^2-+I\HA MS"M(I2I
(FN^H.GE@-2KM7I,TE62\OD%!.E7Z_>^&?#KJB_AY'_G_.8^2 M+'NGE)GF>? 7S;K>#INK\0,<2I66XOI/,S?*>
2O%8VS_?LO1\SHJ_-MS\N(QRM>TZ 57\IX8PY)<\$8\KKI05_,FB&2P>ED!;^",L3SB^AWRW%^4
M,4*Y3KUN+/B5YDI*84I TYD2Q#.EB_2_O_..,##1JUL_I9OV<_;&=JER MB>T9?2Q*6R^6(7VZHTP^,>^K&@>3,"W-
&ID,4F3LW#@&E)HBE\$X3G'+;V M-NROB_ WMYCUL\DC-PPD=R1W3MP&);I_8@H\Y.U+U8FT3VAC(Y0CE6OHN^
M)O%M2J=%FL+<*YL/FC=PPD-R1W)'<&1YWA+_Z M0KF\$;V95\N\$TR\;*;@3)6('JH\$K
F)\$L:YSWU#;U17L=SB*+_BU\B\;D;N M1TGN2.Y(I@R/.)9:;%PUYO%WY>KH)IKB1SEO@ZH\,D9AG+_ \$06/OXY27-Z
MGP;IO*IGCW('44;DCN2.Y(IP^_.IA#7Z'IR*9DS5N8(Y2?V=^19_=@^I^O M&Q7W?
=O0&>6VX8WU_I@UN;V<2S1OX+*I;ZRIVBV2.KIS*;*<9(9I2;_JW9V M9C\I41ID\88BU7S\$T?SZ/0?
@2Q(EDS(E@1*^=,<4+_GC8/S4+JZS.(5#R\;
MNR.Q(AI6+;X\43,Q>:TNM(28>7KJ*WC,\$P8M01M_KG8)W/\$45SC^6M-4 MG3?V.@*V;Y@12,?
\$I2&QX^+Q<=GXNIOA\@OK)1"JHK>Q?'DNY>MF5MNIT#) MTH*>Z"JHJ5SW4V;ZSFU2HI<255D;@/L0\$EKXFSM%6X?
26F2T@IAD)%T\NGL *X526:2 MS X48=E8E\=KXRC93GMBT^P_K.5\HO\5S_HQ\HPX\@8LV*;WEM
_(SMK^KA2I*);+4=K\;\$XOW<-26JBX..\$ M2>VBTU,T0Y305DEF)TIF7.VK&'VA1)I0\ZSBH^2)A%I-(OIEQ7PBT\CR>O
M6M>VIOI^O1J*.L=WKOQ_>I>OKXBL\$8IQ\Y;M79\;C3"J+^V. J?_>KPG,0@/XIHMDH-80"UUQZKDDML% M.;_M\I-
RU/%&2;2Y2B)HK,<)=%^EJ,DVLI\RE\$3I68Z2;#_+41+M9SE*HOTI M1TFTG^4HB2;S""71?I.C)-K/=X>975R_N?V>
I5"KQ70;499RCF@%Z0\C(L-M.^*QCS@-ZG?SC;4(MLL@ MP%YZ.S\I)UA%C+R"@#Z&
(_YSMCABUQ1<8"YWXR_/'*OSTQ_ISHZ/V6^W"GUJJ
M50A\TU1;2QUTC\$I3;7I>:0NX*&/0\$6\I0D*JUD7UMDY57/_*V%+^JF1XC1Q6 MTI_7+*MH3BIM7\$%03-
<3QTG(I17)X\$3I@7-R\$=W3;2D@M\W5*&BD) #'20-B\$UW8(I'>).G1FR7A%.O@FG'P5JR3L%^7XX>BDX
M;K<!)A4F;_0A/MKST*>4W)ISO)? H#_.!\$13J784SR2&+IY)NN14L00VT M;PIDOGA^_1""3&XII\$@^QI\J5I?
(35JH>>_=_\ZR1D1JU_T=O5;_H M16MU)/5*ZFT@I79T9="O6AOC\$!I\Z.(U1X\I\W&="GT3A\G-%EPZL<-+OG_-
MJ1ML\;DB4R&UN7H\RA0\;\$:'2;6&7YM\;3Y+^IXV9MK9C5K_\$S+Z%65?I&X;4 M9<+A11\HFC8X.&C\I5-
X\N.8M34WZQ;&50X7A':RG=EBY2^I8QIM>>844M%(I\$CL2.Q(I(B.G6JG3;I M4N7VV0_V#;Q"\$P;6L+GG
D4W=KRPEFU@ZMQY\H5\KV)?I.TT0I%+HRS=\$3I2KM7M16R M(*V);_!(I\$CL2.Q(I(B.G2JG7;)\LH_-
L,IF1BVC\Y;3H1)29KL3JC;MA0 M2ZUJEM%<%K2U309,B0;7J2;1F)'8D=BY_2P?+_ID#
(Y9C/%NSIGZ563IT^)'8D=B9W3PX\64G2MZMV;1,I M(^=<_&H\8?;I;#4PSQKO2NN>IRO-4
95&Q(Z+I)=EH^INAQNLGI= 5*YZ_(D5T*NV=Z\$YLFH6FOVEBE.P<T"12,+Z-?O0B2I%DOT>6-*LI76/'5\$-

!MV*(@!"SIID+K*(K>E)6\$FUS MB+;+431=-,OVO.X\$LD@.%Z-NX2W?;7. 2W7Z6AY*NTFH:HAU*Y&E:\$JYTM TN:
M/3&:E>YV2;=-I%OI:I=\$VSBB;?>55E8(\$ MX:'OJL2FH:M8B_E\$X:N>I6/I.7 6#%BD1N\MH7I&=KAX343
B3%1T0Z9B(# MN,CH;-<HJ2UYM:I.ZVTM:H'6Y*;) +5=-BO88BM'@5C*2UAI\$:QVEW:E:>%V2
MFB2U'32HT53ZD>&H%:HA22145+B7 M&H/JZ1'D)26+@A)+O%13F(4&+T7R>R';>JV);=7X_873DYC.Y@IYN+;I<8
MW1C<3\$*KHZLFB:A:'5CLO>G/T MS=X.76VWM\;R:HKU;KL7H DUOWD\TX3\$H'H?I,Q.=TOB=STSR?3=@-RX7A!
M0(+ FH-'J*Z)+9+BJ*)Z2 +B<+P:+?K/I/?FY%P2LG,||G=G5/G/'< @OO M>6I^#?^G;6&9'9: W4O\$-TS(?
QUY/_QID(_C4S*EE3W\YSH*80>I9MHDX M?K;#*3&M/R;XW,(I^:PM+AH06F4PBP5\DI>3."RFYZ%^2OWG>^
EV'G& MH1N:H. QM, H"V.%01==F+=U)<;1P5CY||G_%4/4I)X@I%P8\PICA-"#4 M149^H\0SD;4)T9+(7I+;H:I
I#089&3AXCIWLPDP^V:MNS3 *@? M4>PL3IDRV\VF3#?2SOAJK9TQH!"(*V#Z@X"(.B"P M"P2%"
IQFI95>V F39=Y7^("VVEYYHZ7JFI(2<\$Q'4 DXI-7XD(S(R^2%(10P/SMYN9^Z66D M@)CB@J424\$A&SZU(HI(@
1QC+IR'_B,UJO@:GC.O><7-T;B53FB#*/P1572N M\F C()@:TP\9>-P4\MY=-I.MOOHST-<I="UU"VOT&JJP-
-5+09>5I4SX%64 MDM@U/I_5-O+VYWU5*PDI8I JSXU@3/7L KMJ#T<+G/F3N@4,<OO.T^<KMAIO_-%?Q5^?U;A
MIS_6GOL=M=H% I4 MP6=-I T%;C+0<>H-7FYVYV@ (LR\AWO%B4DI&I=5&_K M5;4%,(PMI2I*WE;*834-
VXM377KJ)>".THB08:1\$@D"C))(\$&"41((HR02 M:I@ED2# *(D\$ 49I) @P2B)!@%\$2^0*,DD@08)1\$@@"C)!
(\$&"61("HTH'B M%L5K:WDG6V:JAMTTRCO9HROJES09CKR3%6:8O),5:90\$G "C)!(\$&"61(H MB00:1DDD"#!*(D&
41Q HR22I!@E\$2" *D\$@08)9\$@P"B)! %&220(\$HB M08:1\$@D"C))(\$&"41((HR02I!A5"")2<ID*K;52MZ)76+?BO>2I
(-2A+-MI4^"J>E3E/RBNR1 'E MQ9GL@ \$OLUW0MK.\UHV80_63FOO?3QNHK032?^QU^_5V)YX_XV7#X(U)Y&-Q
M%IN%.4//O)C9(1PYJ6?<&?_AG\N\X"QX);&+G7W\F:SR,62%S 1K-19_M_)OB0P#4@CSYWG,X9>4Q2%
(C)8>ID1G8<4H><4+;@GK)!@XS2Y+;+E@? M I?8?7T&/I\HJ%&9SD8HX M@
D+O,21&T(ANJU56VP/=JDI?3BOA\I)782NFI-T+FW830BX\52DX%#YSAU(MAAH6HRG1E
M>'&W9P,NHP2XIB)8R+;IGUW^,+%E_5EGD;R:I4YP\1H%.Y,6+Y\0O=C*/_ MZ2IZJH5;U32;I" T?;JL
#H1CN@1#;J!C:5&K05O5.U\^T6_.I#=#-?4*JR\I V&GWE';:COU MO6+GJ#8P1YK.^A"++&)>LH=3)Z=;5@D
<<,4*O3CK>MAH;+;+W;+6 M+E-W.LL40*\$9UK+157J#'=U_NC'TT=,1RCD-\$;R'UN\$2R'I.M)_G\7MI+>I
MKV&ITH1_FV/B:KK;V?&.)H":D936(\$IKJ;V^2)169I#JWL)-IUGC_CC4VI
MOH!:@Y%NF.VVV9F8I=9XU\UK!C7ZFFI0_I4-/Y)MXV7I\N_WX<+K\ME\CG\QIV\7L M.?
I6OA#CVGY\I9G&E\F5\MH\0MRWLGH;M517V7^9X\1V<ID#DG7WY MNW&8;=8@<8PM?U1Q/OMLIZ7'JAN\$IM#DR
+?I I=ID'3OY+Y;UJ;-CX; M9L2N>>'\$I^Q/39I,M@C\$S=9!^FX)6.ZI7DS);(N2Y<'\$.IW;+!PMWGC\I
M@HYCXVPW2.91+@G&I;Q\$1>-I V<+WN>-OIF\;I0DH_8'-19.FL3F8LHE
MTRXW'+7U_HXI=@I>_L^*70_-\$%Y=++GS_"7,1V%.%4N(!C'C6^FD V< R\= M4,F O<#A#&#\$H3^IPW:!"#<)>NM@1
7%L,V\HGO.*.E=RPX4!"T"=LV!- M_?5Z@8,8 J&-D\ 1'P?5XKH\283V*NSG\$;=JL-(M\T+8RD#G#_M3-<3/I M
MG5^DKG>R3,...?U\UXN#EE09*^8H)\PHW/S*WBA2O\Y3UL)Z%OIH3/3D/
MI&KD4_/^60E>&TZS^8B0#V3#PIWW:L52*X"83.VQ!;">?F37^O%79Z199^H MBO* PCBD71LL-
I=%\$HF8=YUVO&I'_.H_U.KQ^%N_*@ M; &1MQW.B=&):F*B0EXB))&3H;0RX276YIA\BG^LXBQ\FZ?3)MO*"<I3
M5M:CR&?MT).UPKCIB\QO-DA.WL\IB^RD^YO% B.27\(+BIVDI">RPK7H& M,I\ 4JC(+*F*S*?@I@AF/I@S6#%"
(44)I^O^T.8B6USX6IX-Y*2FZC8^3A M@ROE U87.6\$;5/DJ3."7Z3I;BUSCI^A\$W*QI_-LKO)U:6<14M^OK19MK+LY4
MLL;4_6I09S?6I MH@/U.J005/BUKDFE @69@"Q3^KLF-O)9LUT^@-C>@F MN4I@>?@K0-8Y2D\$!;#
<73*"@5>+YOA1M&RQ23TGR?I8<%*0Q;-N#@-DT+M4PV>4X'
MFBIN&7?)%QJ;GM_ =B1/= #I3^\$W:R3FG.QSS+@+#+OB126J *=Z V2\$*HISQ M(CV<,8+8B\CE/RZ0V-
@#W9<SJ+/*YC,EX"N)DS\$("I1J9&J'9AQA7B-+*P0B MIT9,<3*E"Y;_I+WGT<89(34@%
#C:%S:2IG""S))Z7KAZH0YI0=K=\$H M'HKPI(*COKIYC\OGAD'A 3BO_I=@IW*R>J'4W'D@_2ZTUB6P\$HI;A\RI0@-
M,59F&A; &3@>H8P'N.I/M/+H.H.%>";.V7&Y8V^GQ7L+I-GK+7;-.S8ERXS M%21I.%0)017_I\$FJ,\$#;#+
<,T\$9@K#@@IYT\$<+IGFC\J2H#(D M'AR1EW5,%?D&L^I<)>IUIP MXV NGL3=U>O^E^X/JC4RV-8285?HH1)XA;KRI=-
N/^ M\^7&D)Q\I?2V*ET)YAP;R%W:F)A !:AAORMBM\5I=-Y)IVO/R%UNXJVT"=EIL0(CIR6.FK?1T31#,2I.R\,X^
M95=IKY,GC2TE<*UE\$&_59YHQ;&W3ALOQD#IMCK20FF81/DXF;"XJ G&Q\$Q_ MIXD2=C/&-UNJ-
%:U=5;RPI^E>R\DNZ^4OI-6;V>.S0AO@U:H'B\OQ3)\HFMOI>AZJP,ZY45(M#*7#N.RV;FT/7-\$H;UI=P!%L7L'=&
(A3UGHMM9I&02=9-BZ&?#4IT(+PG0PV\$ E0S=-, M'6"1">S: ?K&6V+>2XI^H_IH^,D_IN%XR=IGW.?
SNQH\JOT,6+6C9->> 9E M&J6'DY Y\I
(JU((I-4W3L"@Q1Y:EM3'GU;%/_.I&G3LH#90PPXMB@87\CI..T<4PEL_%;!CE@:#,W-MLC3*7.
LIYPG4(\$Z\X;W84XC80XC6,3YQK9*44T5XZ\$B^AD*4MY^6T@3C^" MS\!P75Q.%B6LDNH#*UT
M@JE==>B4N%.68IGG.-O#IP;9=2ZDO#G12\$FT<"Z0.98+ *_L3G/#N0YY&'D
ML_6R*/\$D(AR#SUE^6!!\$C*19Y55D@QSE8S\6.EZ??76@3/FN)^5;WYSR+9.I MJS%E.Y=668,NC8*
<(F5^I2I\DGRS,,2NX\$15IY9RIK-)7W@T'O4G^99*9SL MAO)LSG\$);4*+F=CTN\G\$CE?H6ZLI'X;98^G.8%!N)P;FD5C-
RP\POH6L M.\$DNF9B5WHR\K%%"!""YAU^2HRQ\R-9;I9NE221(I: *_ETLUFVJ%A,SD8 M@WH.#=;2)Y=)8EE^%9-
\$FTQR_2,\$CUC>YO;%R\$D)I;9.4%LK * 4E2A@Y2 M4ENGDP2S_IO"H@GEIYEL_*7^R6W_Y)S>WMU^IWC\JOY'I
MKY^'M_/#ZOLUL>'Q^&7F)>"5'\$19Z28D?F9QJZ@%HUQ%%#BLBA8X2L^FOD +I9\$
ML97A!&DQ\LAQ\Y^YI7KI.^D%?7PFL\I'8,'S^#3,#@IX;\$I.VIEI.WZTHB#6 M6_>84#X<*F0(FR&JFV2?-ZZ+2_&MH^!
)^PZI76NOJO5&A)8X53866L6% M;H\;PG>GWB3#@I2.R @GW)*37!6J)=1H MSY54Y.U>
Q4Y\$ZP@I\A184&KD\I24^8FW MH_Q9IN#_TFD5.Y_HM2'I=V(\$J
M%:GY2DIL(7B(HV.%3X^'2R3BV8,4,DXOL&+3UY@GT3HOG\XC5WT5!\$XSN#?
M(S.PX:CTGI7\$P7I;"%::LI%2%SGP8QC);YVQP+_YT22"GE'8; M5:0VE..)M2P0_A\I15CS*9TO"A3A@5N-N\I
348&ALE7G+;QZHO%;NTAM MD;A>U"IV0GDK#SD\588\BM2\W@P4V"9Y('L+_+8)EWD;#>_HQ 'N-8
M+W; &Y.0.83>I'_.UL)WF2"#<I8)B (-8?DZ8.#!#V3VT%M_H9C-2D.EJL/Q MG\ZC65PK%X\EK5^C=OJ\0S?0+VO>?
7&WB/<9(*2T=ZK#MSK/M6)03^Q5F;^H=8GR>YGIX4K=P<_W4I\0IKO/*IC_B2Q;T
MW=PFS2Z2&Y^E\$K;+&=&86E)^LR\I^C*Z8I\K;.%O-N*+*6T_%OME\FAXQ;Q@ M>;5^+U12V"/S9,^JGL?X'T-
KTF&)_I^OGN C7:0@.P@)?+?Z/O&?+ YP! M_2PFI3N\X(OURR;N!>>VW@KOMT+ZPN.ZI>P^BAJB;^#0ZMA,0"?
O5A4Q MQY\$C#U-N^2=A6DGPQ")F39^<Z&AED1 F5G)VL\$KJ4L4%=O/7BM5E;?G=NM
M58JU&KK;ZE>KL+I\JKZJHUXLBUIP)DU3I4ZU\X;BI&JW5Y-95^I;DLSZIFJ
MKI8&_U3O935^T)9RD85G\OG#JFRU3QWV?7Q\@TWI#F1HT?<I B&= N6@PCIW
MES%DCKG(NX@I'&I B^D*9IBM UHCWT^A_2_5_K6OHJ/U.B644N-Q0D5\9JE:@ M24>P7&X47N0*7G&WT%\86#R9?8-
M#9XH_ N?>N* X7Y6R#.V1\12V=3QTN M3(*15\$00SH.IV8PQ@OP@B<>".38EK-@TOCH>Y%IK8V">^X,6^)-V>;
MZW*=HYJXF<H\Q<+0^02T)#VR7^S3N(K)>15" A\$2\ \$7K;_D9U+;_J;_ =7ABG_J9W*>91"V1%(ZN_ MU69^IU+23=DB.)
(I#P'EBJ(+4+5=W-SI0^85YYQD\JH_3U9*G MR6;UZ,F3466GI\VVHY
D.Y17R>M;_KQYSR6+&+E/I^LHS4V>*8,D.1I\$2 ME10A+^I^O*MPZP-/W8OIWK")^_J^N5^K4C85,TZC\@Y><3I.
O2^52?ITJ M9DM>=YI#X^X>/8K)*=KHIM,8Y62B)9F MT@RU4S@7?V1C8DUX?
<6^U8VTKKIZ_5X4>;WA^EU3VUK)V_>C+ #H/Y8XZ, I3_M;Q5BOHJ7#VV/YOC@-SVK#8GE17DI4E8KB5?C8949@I'S?
BIY6>;3\$^;7 MA#2N&P8@95E;V\I^625+Y?.\$=HK\TPZPJ=?&2KY0^MZ;\$N\;^/76O MIO:S16<-
@8Z(6^V^IV>BB3OYK"BN1;IGZK7#@^Y_5MJ+UU>R_Y;DS0^56NQI M\I<;O=^O_Y9PI^F"
<_0>^H<*2"/%#H2;IGN2&Z@*BF\@H47\$ NOKMF+9# M_KZL102405RLZ\I01ZT<@I-

AI7J>YA2&@9Q/LTCB4N=ISD MUF-E@>(Z&'MBTSUD.4TF1ZE*)74Y35D*E/) OYO^5L.#U-^M^J2:TG M=0\$ALG)
(N^4KUFIJ1T*#1@:RRI2IP 6/MS\$:IP56RT0'9J/ F7:LN-CH- MO:/-1E@%RJ=3&(?^V%K>3-*+CYI07IY/+Z2ZDET0C*T-
^I4ZCUMX:NL-D# M7B!-/0>@/1W5\$DEJ83#>-EBJ-O.FZ?:IYU!/:PE/8=>T35A8KTI/M*J1S
M8IYVIVIO@<^Z5A185Z#IR/6JX0T7H)W(S'GS>C8YBV%LIMHUI(2MF6&V)I'(U44#ET,MSI!H%4QP:++?
+*DI1M2>P+Q"H4WO%*KS!_W9W!_C16T%KZI?W5"G00NPTAR:1^/@/ML"JETCXGIDF=NA'P6:Z\$^U)#-
_A9&QAMA>13I5D[NC'6=K/*&=R++&2O"1M\$1=O L:2L01G9K.)"D.SY##!I#=#A?P6MLOBR,77,<9
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+NBQ:4X;E!8.^IRLN!D%-L8'X 6^>^:E+#5Q#@NE-S55ROT M"FO4O+R_%VBA\$=7^2T+I>+ZC^
A@4.#29UR'O3=VE0Z9!5I:K>-N:HACN! MZ!^61-SN&)/%Z@70YE(GIZ:MPWQ290F&(JFSEYE-?<
GFB\$<)LG0.=V%5%GB M(VYWC\$F5I5)(1W&G=ZFW!_3TUM2:9VQVGJP8!DB_5?MNM2J:8:@+C=,2:5
M5BFUE<7P)&H+KT(NIGT:GLIA=H O(1..GS%8VXLRXM8<^IDT.4ZJC:>'N: M_NCT7RJXHW?
TBLV XUN:/_ZK4T:L150TEFITMG>X+5WEH*>VYWH= MUT8E174:A+
(N<7)\$=HS>:B4"E+P5W2)2SSMMCKR!S*6_#SVI&A@M/:1HK3_5:0B&XRU" M&0PNJA*/15MUGY-
Y+DKD@5H)\$R3!HB8_LAT:7#UI9=+%TEL B-Z"\$1<|S@P#
M.9IM<J"IC=GYCLHA)PH4:R2PWLHK_+AM<=R+R3"-5S"\$S."7/U, S1EF> M67<+,"@S#=0S^HYFF=0SQ^(9O3ZS:-
#JEF*7R'2M8"K53,(RNYEF4LT2SFSE70^FR/JI(MH3H)#D:CNOWV4YDT)TKKW:0"D)+8\$A".2&\$?
M/GXZ>"DKD6&RB<(^T(GMVONDKR9:3&7BLP JW_G=F^IG^AL_)B)H*KI0NQ M8
W!6C5IEMIOIHM+&RTWX^S7S!3I4C&@?R\$1F^N\$2XUW_%&P0M.)E&6T<:S1?S%Q@:&+IZ_EAD\$!SXIF?3 M?8J
>BZO_+7:~!HIA0X#O/U1:7ZR5JR5?;G^IVLK9UZEH5EK+""M"P_MEDI+J50X=WWK!A7V-\$)&4IMWV_J
:FY@ (WKYI (HRI_K)) GR@+H.Z"9#+#M:Y=YG/>7^44)!MYY Y#H6Q^.(D/O0V)SL,?+&"C?)PYL X/4\$!#!10(
!J!7EDHXF,S MH"!60 0 1 =&EP="TR,#(T,#DS,"YXX)!HPPCCGWOGO"YO^?8^T:9I^0.>5OAP/T0?IN:<+I_OH_?
WJ^X/WY!V6S_Z.#@|KI1_+&\$C*^_#ZS&*<%)S-N"/2QP=%E<2I_?A/3 Z&I!P<#HX.C:KV
MFD>#@/^!6%>2#I3+B_AJWWU:(S;#_M:X&B))KA!8_[R@^4W\ (C!O?WZ7_-H,\$_HV8ASOH|BKHT
MD:##H(K\$**P"OP9)O0\$!&AP>"2-H+4/6=9KD-3;4G:"E(&BJVF !UM*D:: MX1J+H6LV\$!X I?\$(D (+OJPC#"DQK?
O8U*G(ZP7AS!3!^%(>6R/CS1 MSY9+&DZI>B>@=V13XSG&D^38")MZ!(S3G"4GQTD@3G#TPH.(H-
DE'K/TN&7PA)DB(&@I4>_!%!(OR)\$53J>YDI MI) (-BP%PD<JR:R&7I?3QMJKV/P#Y2V@?H"3I445"SWBD_\$I-
UO<5%E M\$@=MK:JZWXXW"O\$ _DU2L;C=|&#9U^L+^ I"E:5\$JH)M"GBRUL /ZV77J,01HD?
A+ +O!ZM*^LB%177&J=VO=6^5%A /TP:L)H0Q^! MHK+X(Z(I6\$ <((("6#+NJ2)>XJ^IV/*X>I3'-?<
X684&^..1\$":Q'@\$CY6M(-:H:W"IN| MI+ .F2ALSHM.1&2EC!UW:1L/*^K'15#/^'ATZF6<=G@78W%*%T+ #N2A#|O!%
M*\$#\$ES3:(OA6AE9+>-G&\$E:8>HJOIR-PW@T%94C-43C#\$0EO.)WJ/J>!CUGT
M8^8!_ =7*11KCX1>GOG_ /2:H;W_ ^LI7:&4HG:BN;G :W? MYLAALK :PNM6AB 8>9+3#NVZ4*RLKIX
^E5^5CMXTYT=K^!D>V07(S9#(?E3 M2M\$4XY6Z5KS>PL:1. 1C'#XD>^>HI:_"9>+!|H:,,@O)5!A3"8U# M3L+9E3#
<="<14ROJ4K6BI&X=)4T8.D^_M)?1IA+B/<)P:.\$KATA2:X542ET;
M/JV/UO^(5^11B^MM7SBIP3,8S<|01XWJR:(5@0.C7K(>-LAX0ZA\$6%^\$= MCKB<4YM"D*HJ;?
FCI9;UO>Y1>8:9&)\$XN_ M8GF902FL-6F:P7PI3I&6DO!>WEB\$M@-?E>(3GF+?
I74LV*POL3AS'O6WI(DI\$!L+^T>/X+HD:\$P"PA^GE'T 87(^ M#1!9P/@C_QCZ_Q>K9?/"AR6XR!HCV(*#%53#TY
R!0073I'Q%|YV,D_O8R5 ME_#J\$=37^ Z',9XRNCBE(6=HPB,(YCX5;4(7F+583)H(VH!8I@H_\$T/B'HI
M515TGM+M\$6@C/L=,+R\$'0%00'F5G5 JR M:)(I(##J8!^4#:(M/T%A(T#+:%G!|PF"JND5V;H!1 E!Q-T8T>I2<&*B.\$U
MR1/YF_X,W2,4Q# 1+T*K&RD)(D.#JL:Y=KT :BIOA%|E1UWVH,@@%N/BI M8Z(TZQ.DO_HN8&QH5FOA(H5+
<,'(EYDI*7)I4C1)1!WJ*YI-00JHUI0WWMA>X)LCI/VEN8V8+PO/L# :U2SG*8YHMN%2DK'H8:(T=-:::RI'H\$T\$?
\$0J%W M=(79S1PQW!05H[X5"L_YD9#P!_U/\$NE1^UJC.7M>(<8?;OD2(^DU5?T4CI6 M/
R_@R;E25I>GEB/<+F)QQ^/(P8/SET;Y11WX;#6!MD)P%(U>-7^=)WM MI@?5#I)ZC=)T#I0(\$O)^3/HJU<*X%@"W!
(UU2^JVE9H#>=!\$V@5DSX!6012 MU I&"DI6T S_OG&(4A|RH4,MUPIH632NLAINC1MA3'Q&L&Z?4
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@YO:P=J:CQ5IPQ_3.I2JC_A:0Z#:KF:KD:6B:|AD:L57I1)IH%0 M+3TU!A8<3!L.V"KGJ+?G\$U
8H5U.T(FHX@FR16'V\$S@RH:ND'+Z-CA:DX M<&0M/*N/T#0(HF'67,&5C
-3T^;F*T^@ET<=K5!7RRC9870;J4!7+U\$;9< M6%::#QKK!R& Z9?17T&HB,UJ!XJ=H!4DPS%3&?
+51I368I?055"Q8;/ M.:8!;1I&4?I!:@_P1"9HOU0M(6.\$PC|CDJ@_CH0B*?6:8E\$D4DK\$@8 M_HTE5XB410+
G>>^& Z50_O,91"/V2+5A846R;AR*6-%I5C*L2+ 2W':(M:SB^C;D1Z!(39H6C\$U?
1AEF*:T=PB6=2CERIMFEU8\$77<TIZK':=E' MN':A7ID&N8?QOP2E=F WIF^%NN"
(3A:5MHIO_LWX,85|A|/&87@GF@%6ZE/* M(A3@&SR)F2+^1_3C;9?-V)HM03#OU)N"2GC@>+>9>QOLG#_ '1^6=??21P
M+2CCY\$ _P?L%E7X*T?@Q^5P7H^_SXM"OCYT:2BO.5HLI< "56DPB@034#EP8AI'7T.&40"M#%
|K*ZHV2T|SXM27PVI6ALNJ MY4 \$^=TSH;Q,*@_ \$!A*Y=E:6H,OG>!@\$!Y"6T5|GC+L\$PYMA=LN3MNR L=C(
MJP#;59N(W"A:8+!IA\$Y M/(TN<)>*LI/7B:1EO.HX9U2>%P_)^*!=T=K.=6AGKX_HO"QR@K3T)9X3-& M(S?
Z>:HKOEB&X^5SL-%2YFURY3:UL4Y6HZH)*SA(8H|R 73_DL#J\$73"K+ALZUSNKV""+8X=9Y-ZV>\$X0E! M=
(T7LEN>8A_!+6^?GB!66RG(B=7R>/SjZD_)I9.GY5)AB"#9SM*: JP&65'X M"=VIAV4\$N(Y25R!;RL*;K:=Y*L.59IZ:DB
MJJ3U#;9G=16"S9!TQU9<.(RM9=;X03-6HD^D9?3/S*:,7X6S&+ QO4>IV M+HSV\$K&96"3KPI@J BZ5O**K5O
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++\$MI_OB2W&&C4DM|W9885ELT_.UUDONLFIV229=IHI(L4P".R.S MT\$W>;L5TUHE;#
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MOVQ:B*Q&3G09.H5S^6ES>D3".8Q:R!O%0'3RJQ_ ^XJ>IG\$=S@XSOF:5!-G M)K%J\$5^Y:/_ Q2I5IR)?ZIJ/N_*7IB8?
4H^K%Z0*=%D^Z3+02."F2U0L!OBSXKI@T(TA'F\$A IN8DWC)_%3/Y,+PO@I)9R%*BX MR0W#21V1VFJ^A@MI\$-
-1U"M@YRQ5I6045SHX26*Y"YKX23NB2AJT.66UN_M09LZ<3K@:+4WPR6_B;WUVS|DO4LE?Q
B0DE(H;_KG3Q>)>K*\$PX\$6X=M=B^" MS82."^+EZUSILGX(R=.2N'DT=,2>_*9=V95C:G^E:T6M<7R'JZ9V7TGL"
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@'VUQ)(+_(R/V!MD M>&G-QVHSAG/?>GU@<>Z?WF9N:0!-IW-9*T96(S"<|JV.H|3DGDQY*9;H1H4 MK;@:WNC"2R?
IOM4Q6_I.W!\$?AWI:U4-BE;L#;JN"78IY1UYJI=0.1>)33T-M1.E9\$G#
<72>L&I#1:7A:"WKD2MLLKCI<8R!Z90>>4:.&CEL V8FOX*4NP
M35GTO|VN)@WE^AY(N8IT8XDA_0L14J"FZ>:W%7%J&:2T*1"!^YWY MU 7Q&D! "%\$4R(@|DB\$:B)TZA#_DYE=DS-
|BF/85(5H.S_)D=&@PAHR>\$E)8(MU@=RZLR?O=T&%MJ&K<|JP"U379?EZS5*@R?9.EHUVF":*_PS)MF.P:"/G^ MJV
SKIUQYWBW(REU08_V"%#>0N05"E)I"CI>I6PD;AL5/_\$D#BSOY, MWT1S8? ZYNM&B|26K*PV82C_*FPB/R-
HIM(@%L/^_YL(6VP6P7H#0X)99H MB&98Y|N&JR+N<.>S0A.&5KLP7((5=J\$9>XJSEI'V4MZIR62M|+3T5*NI880
MG|SOX%.*W@RL<^P9\$"0KS0?3S':@5PP1.?P2/9NUQMGO NJ&J=4@BAV1IADB
M:QS9C06ZYUFN2D"+QQ'Q"6*:/NV|O4FB%B>;3;PJ=F.6V\$3*_=E8I&8%^X"1 M-MH*0 M:0MK860VBV/=98Y#
(C&/5*G:S2.F0/C:< 1M|5^Z\$H5_#=#H DUED M.#: +I?YKLP\$9W)DRH:-072P&I'AF.SPH3R
MDJR^4QFF0IR|D)?/*UCENKU#_+0F_I3=[3^I:3^AUB=L-8"">^RD MOUD27_F9C0Z:1S\O#LIJ_:A*%6DK_5W""^W

ER XT \$!+0@/\$G-J.X8GV'1 M JVC46M0M&)F. 9S1-5)PCS97@+W\$.%0M\$;TA=G-'&V7.N.C!4BPT>74/((\$
M*4-2ZB4N>G* 0HP-WC*XP GJ-1A2)7L!%X@/@/E MU@?0 (?-G%/&18RA*Z:/5R:!:I-Q8HS9GH?
&D3Q?)JS&.JY(5K@#WO6:B&XD MR!X'.*GV,&8!>|. \$C% ?I/ZPY^MT!WM>).#BA.?PZQ.C?+ #GBL.%|L>5P5-MYVP?
T6!VWZ0"2\$!^!TMY^J7(PXNH(V1R%/ M7HU1 (P^!\$V\$T1%>L!W5\$P&O&
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PV'7#3D..8@^2TM5O;C@ZZ3 M.?#3R3R-.BYOP"=B|VS|9R%4N5NQ;Z7&^(&?'3R>VGGU;JIS74'3|C46T/I MZR9'Q?
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MRK6O7;^!_@TT)6);-..LAJ+2!?'#=\$:7U3;:%%)^Q4Y\$# MB@|+,_C>+T<"!%|OT@;5%)UHD04Y
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V/GMG&%| M"=H|CY-|JG91G%_J3JQ*HG.U%Z(4PJG!\$AD\$!_D5-62Y30TI;F;5^2-T MBWB-
YA5*Z6I)*&D7;I4J;0fN6/HUJ6I6"S%G@OfN615ZA*4@!N="!H0_-48_9OC-@YCBZ>@H6:X3
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(F+U^UZ-J.OG>DJHL#0!6\$;.I MJB4>IQ<&\$#7D?HUH/FJG(X^!JPHIZ>UC@O0A=C M%HL1N;L6JOC^VFUPW6-
NFBF4J+?3|N|7N;7;1+*5\$7VF5E/= %@Z>'45"17 MB#(VJY%<5DGU+B;|E=6SXVYHNX8#|RT8G|T1UF(9G->190)
SE9G1^?7M/ MJU5J0N'|T|C|8YOJG*?A@M;06;(3!>CGV^NZ|U)85=L,V17>HG@6)0|KT@58:SYWX&.;
M5W(-8P:X2N&0<_0UL;(^EZOPB7,5|IDR=GN<0Q K?_2*JC:=D=(1?;/P4 MQ"Y)Q,4>6R74Y6EU*N"W' A-<2'0@I&%\$
"Q@+KZL;0MIS^N4WY M*^X"A?S9G.8GBU'B(H+.|&6S04.V1.@|R>G.N&)9;K4I5)|<%/D&05_3C
MR<7MV;"9GF6UG53U8K\$;_"9'77^C"4 !+;|H*^32L H7U.)PJ).%|%XUJ3%|12GE%HHH2?'@8J
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|JFHXX9%;L;3;QW(F+ITGM;M,3GC"12M+WA;|/19<38Q;+|5<9S M=|H>#OBB2^M3IO9%;#H5TO3+T?5+|
;|N=5<7W)7R;^BNT|N|TG3!|F' MJH%4|BZL|_B1.0K8TID=+XPZ6N|C-EDC|KV=A55'#WIQ=.6=(02Y+YDM+;
M8ICD;=3>G|H'=-+.|\$ZT#DSDV\$!'8F48F&C<^B9|VJEX6Q'THE&28^&R-2Z MIW# (>/0^=2?
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M2)C@2&S8Q_A*\$S6.35Z10>4W6VAVI3-YVY35V;|K;*MGL0+A-X-%47DLG!
M88&-BTCLUG%G39=D'9CW9\$LCU=O9*NWT"ZNX|0:LBP>%SX)?<%|+U%#^GN
M|=-05;7;I9(W#|MT0=W9-I7<)YF=D9"-INC@;UH\$9)Q#&EXX-S8';X2TM1* M-IZ(DA/FK2IHH(+YR8;|>P'ERJKN*#3
MQ!4RH(-63Q|&_2<,+0;|09&#&E#8;S+?;@GCVUO?;^10+U+;5^KTH0J0S; M=L;I+I'3;9(IA")?
E,UHS(HY96KG,8DI97\$|J%|10R!+>_1K? MC=K(P86)SQ?40A25A+3V/55ZBX;|>V!JLOLCO;DE-1ZC;YSR00@SBM'T'<
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+1;|J<.|OD>'1P=)00XG#|A M<5+9011-*+BQ+\$BO<6|@B|%4P7N4X^UTPX|KE!|_9D7LRO-,^=3R+D*8TB,RD6ND
M3_#AS(&LPCD;N|G;_M<=5YV;_K|)W|L-5^99^&|&RO%8MXN-V23|D|93%W
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I%\$ X*|R=7NBCC_K(>\$4RP*UP<|6"NE W/8?|A\$UT7JLIY-);+|J@H|)ORIE,3OZPUE^R^16F+GA
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I54I/V*S5;..M(CY(T\$;1I2E&THZ&3FFT!"&DC!+0QI#LL8 ME1A168|PE^U6J;\$ZEG.P^%P" 14 !T;7!T
M+3(P;0P.3,P7V.A;"YX;6SM05MS6T>2+OH^O!+;YW57N^Z7CNG90;NL MS' _7W^>+|H|!-UZOEK^|70Q%_||=
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M^>*1F_G'30=0YTNDFL|_C(NVDKM&AB776|OUS\$ M|!O^U=G%FKVA>/LUWE;||5|X?UV;*W:SROSZL%@7WX,_?
3??X9Y;H. MKCOW#\$M%6<^A"1L#1X2="R!"5SVIK7N/>_#6N4X^ORP?^T+C^RPVZ|FK MO1QZ&1Q*TU8
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KNA9'6%>^(T7#C|5/2;00R?RYCR23|NUE_|_HK>Z'WRS7FH.SP*(OE6D; M.00%&>_3*6C*0.16MR/T70!(M37@P%2\$1
V.BZZ%-6|@KS#(C|R|7^N = M.KV>@35.2;320CC-(>^!8F;J|J0RA6KJO/DH+B?GD_H|F0!"QG@P;T&%
MKH/R&@/>/_DL(SC7|;.%ZMUTURR@O>YLESI|=+!%Q;TXE(MH+;B M@M Q9RLYM3M/V\$6'0.%^/5
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TLFN|JDB1BY*(V!#*!1|N" U9"UTBZ7F*E#A<|).D3TX>L1 M/1WS".W)POBSOMHQ?&"NJ5(IDPHJ&:<8L&FP"
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K'1>A,SL7NGT(X%KKG%K|BZOSR|E-PY12F_&5|W|&N+|S8-RV
MD|NKI7Q^N>I>7FPN.MB&3C_"\$N|I|R/450_/G/C^WL=Y9UL\$5SSY)N\$9=/Z'0G4\$Q7G|5/&0UR>NP^QB\$3BE;A1>
MDQ;L;7;|)GLBC|Q;ELDUP)Z8UFLOC'04?@LDQ6: ^@C_-@U3RK%2*;9!?'3
M|H|MV8;WSYL_SS8<7"+_5^351GV<%O78PCC-EP3'4% H*%(@%Y#+#D*M|O &J; M|!"!4TJM4N&_3@)T7M9J^?X==;
<-0=K;.%36"? LE-24D&|L;^8%)QYO"P MY%RS>=|*7E\$?)2G|W>_|Y37|7+UF;6IYIE34Q\$CG34@G087)|H2+XB|JZ2
MNDKD+A53RHI227L@KT<|)B|WE.EDM6%*!\$BI61!6L%RX4*)P4S/UIKXW+|Z
M2K;.%F|A7W2|>%Y^<FT^;UOD+XR9&FKO565)1""X4M%FA0+AJ3\$2|I'OY1B
MJ;=*#;";T+>%Y8T4T|LX|_I'E)_FZ|Q8X2Z#F1;REFH;U_BTRG@98)W MF5F9HD|>VLEN;UZC*HIA3Y4J""6!>'Q<-
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MYL*CM;:9!O#2?'3TYYBO,C% ESW*K%R2U;BY3<_4_B,J3-SB,YFT|Q0)EPR^
M>%V8,U4BZIQDT=K\$|;H"JH2N5'\$J;_Q8|;Z>*|@01*\$^@7J;_/'7R-Y7K^M"7Y99@Q#?
UVMV|'MJ_HN_CDST7KC768N>C3W-2KFO4J;9V<|K<(Y-GV)Y(X M)<|K(&KV'+*
)BS*&IQM85" ^&UL|_L_641Q+\$2>F0XYL|E83%'6HHQ(15_MC)H|9\$S)^R)&OE" F\$R82S|7ROM4&"F5JS5@5&
-4@\$M35X5K;/_H**&JBU MYT;I.N0I\$-VMZGS3HOJ9\$14#E.8Y|4P+6-F;|<= M\$YESL,EK(+_0??
WTX;>+30Q+OYY6=1T61LUTSD@M@6Z,BX)HT!7%XRZ-ZH M&\$KF10QJS;
H#S1=K%1|=SQ7ZW4XWE;O.EI>H;|WDK; M2KDKEH|Y^;+B+O<8-VGW|C|WO4;S9_*15
DH8K"#;V.O"&BGD"\$E9!/? MU15*(RYG2L;1%(FG%_Y7@6;3JK0I*9N;)>&>C2P445EQV3I9LI0^?JUH?DY. MX1,L+V
|*|4+RQ4ZSLEZULHA\$7|UL2!%L59J|E;)>V>|7_9BK(NYMH>(<-MZ(YCMZM?
OK|T=>N9|J#9|(G)1E171<960.U95@5|*>|XH;|S|OVKR<9V* MJ0)GF.C(\$/0;_*XY..<"V5R9"
(EC+YLU2SF+|DPRAD97=;)NMSI'P&^|= MV6VIT9VKB;@T#1JKQSS;I3*#G;S04D9J3.NIP4.H6
ME)I0)O#B0F2@VB42@0M-X 'WE;_*RF02N39;I&3TI9T8;E76"-T%R4XPY<MZUZ+AMPC0=Y9R)|4P UW-

0GJ-.\$C%009L:(QK;JS97D#_9"IDX5""I-R8)E MWJZM5@O^06F|=IERP5J,@C5UWF\$ _5/2C\,0<*\$99RUL5&QR#B?
M.@^TO*-Z>C%9JIC(X'=0|A+*FE N@Q0>U3&AN MZ5ZV,UJ6W86LRYP9&OJH>106T+/%96K3JDRKD2SJZDRIL^?3+3?
JGONU|SYB M2H4J-+(F9^EA8?C#0@)|RAE.3MO:SS M_10YIOPF?N 80R:6OU (&D&X|?H
M7*C11:~Y1VB\$3@>@P(|R#;,\$0IU4?)^M.J84"CU+UGO5V1|FCW#I=TM%:K%,)AHF\$R6,UTKL0"KI-
/+HJG5H)0AKP&X024_@T2W3R,S72M9^1VM2RVZ>O@*!&=I#=#U=LGU4E:BTJ&R.K"P):!62+;,<56"DN
MUR"\$97:29>F%Q@K'1:~MDX|HUAJLZAL90(CHO"|#=52W|^99G""*5^V M0'G#4^1#G8U|^:|E|HDD6N+G"W3
EWO5"4&TK8J)Z|J9T;IMT'0?^!8 >V4 M,\$4N4H|Z _=Q:<:|JUD))"B\$C)&|QM#-"X2=UI'J\$@1=1G8 ^2,N-*#Y&^M#
(X#9|+|RG0:@J5D"/M9U|;265'G2@<2/*D:G50 6U/%X"GB248N^Y9NHFW M>"UFO6IM,SMCL"PI:UB-SH\$NI81\$7>
VJE'XLI-%1&K'INGN">W:7ZXZQ:,RQ477P3) ?M2%Y3KFRS/^ M_J=+/%^U.16G/>60Q:P4@L&HEE^*:&!2B'C0"@?
==2!0%I_G*5,*:@@1^I3 MO+ICP>\$H^_IV\(:0KWD"ISL1F|9:RX_@*#0S^VS<>UL@KPW"E-W?6(C/@I
MF:&3XG<|D1|L3UK:C#.:!3EM&@=IFMA2:C\$E\$|1@DUHNZESRH^0|,1CP7\$= MI/"ZGRF4@2.JX_0%RL_A@H7SW
<==#^R3*+4,H1L/EUM HTQT_H?O MZL:7=GM.T7>ZW3AU| M0C@#E/YB8E.UZ"#(|VZ.MOW|MH
O9YAR21E7+.=*#>1.5""S6)*6,&BRG M|QM|H%3|@!^0MB>C/%(B0|8|F|06&D="|HJ|JK7F%LR@SZG1CF#/<.)U1 M'?
O64R|8U%-NVP+=>?X TF:DF=V EQ1"8T.4?%SC^=WJW|=-0=W(@*YL4LJ5 MS\$2V#L.8))@O4:B13555!X%>
<^>QXB:E =V+!B12FH_/UXL9XO8:V&K?O9 M6'/YFS*#"D%\$0._3MFY@N"N8|^E9D%F
2GD+|SJ6'f#OB<5AWR:LJ.0W'L*0 M)1^AVWQ^08C+ _IH%OO|QO65FVW1E+@/+7N_R%ZB/4;+ #S4E%R&0MZ8|7#J
MGEB*|FVBBT9VXV"KME%N.X!!<A.JSH<|H/D:3\$XO: MODT<#9\$3W?D?KKS|WT#|^2.&)/-
+KN:9PRV>|79KH|??.&|.U|#-UAJW(' M<0T_P2?:JQ.DG _,'^+R/;S!@/|G6M%IG,D4=?^!L12"1:;U!@XN%|8CSR)K
M5P)YS<C%1*T%-D0QI?;Y,D78\$S6_Y.39: U0E 7QR+^"09R:7BRE<4(IOR M!U,WI>|PAC?T1ZD|/%3=KPY5%=F6UT%
(YAKDPIT<8%|J8"A\$00M%#"HT":2.M*3OQ(2|7#|^AXA|:GE>7_V|0IZL*403E_JU_8SB#|EA634Z6)##1""^7PX
M=5.ZM?7UPW.H^,G@N5WB|WISV:~6@Q@|4T|I3#2|_# M_N>>5T=0V_4ZL)U MR)7:HQIA&5.ZT_85_?|4@|I;<_>S>|!
|*=M,:|MLF-6O;|H5B|9,%3I%;ZNE MOB: _7+=WV.G(+^OU19M3_-I^,:*<@Y0U85P8331NXA96H-
)H^!%@|JIC'(&>YV6VLW)>?LA=G Y F66A;0^5*0J M&X-K;KFO9"):^>S+26;,+%L .IFY*?;
*M0R@Z|FSTJ_K3O#%B6=8WIB/. M/*A:8|0M=XINM_4)=.:0S*D*R543O&/(V0HJ_AO(P<0W0R&@,WJ|9W|K0U
M(<837\$(\$#6S0)7G642SEP(8B%ADT");/-8|QAYROH8SL\$!L T@ZITCT2"&5
MCU6PXC.N5BLTKBE|D|HRFLMT8_00OY9B9Y|5|A|5347E5JSE+=R)YPA:CN MH52N-.0|0CG>!*|PCX2-
|VYG/X7U|(<8Y4|:UX6U\$|1(S9@0I< M<^KKY|N7W)J'Y:\$.<E0C=MLCF"/A:~M/J|=6W<-G6%\$L"JD)C5K9&S0|.. M-D
Q=.:J!9\$|>K;|9\$FU*3M2&BA M%)Y|N#E|JGV0S=|C|+M\$5?0I 3?@^OH=?5W&Y_D|8E,L|H+/*?1:<:~Z\$=&
M|C>U6AJGO-0J>YX\$>;#T1|H/P9;|QFS8J'(<)7W>J'B OIBR4=8|R|:T: _E
MLB"C8R5F*:9;6>GSG0=3=PC" _+>EO482'>4VUN% ^C6|=RW.|>M0E4V)X<4 MMG|6M:4=,&AH:B8J21 ME:+N2/
X50:2M0VDF|'\$ _JL0^K5X:)K%:78QOEFMR0**DA6@ZQ:%|59REJQ MY*PML209,G7F_%&B#L+1-
Y9(IY74<2*^U_%S"QK6L^|S+|+@2GW"8+2@_6U7 MCIFQ2CFIN\$*23QD_B+"#@/2-Y=CD3:VC=ME.2Z):P.Z:-
(EZZ0X8NS|JNR MOVUD*IVH,@O-DH^~52:VF:><,P""N#1*?+|Z\$/T' 2H:RS?3B8?VM*#/(|K=M2&|X)+GU6?
K!7QF\$3D:=S MZ|Z3:C.DU?T8CWNM>0I=0:'8ILU\$6K|W5U4+D|IG@835.Z>'4M-VI74H M.=+>BG=L4-KTG6?
T7?TONG.A.2%KTA:~MN_5|9(9XXW)-89\$X2V\$,*^MF19|Y|%+L.CE_--SS>Y@|0+A:PH=.:C-1ZTU%&M8>?
4'GSW|>|LZS,/N|0%M MYR"=+=#-:XB_NF+|LKE+54I18W28D3+(2%(A6;|<I<D"\$!.%LR|:GSR\$|: MG#V^=
|14(Q2YOC3/>^;#_/EJR7|OQ"|+ZB>A22%Y5|9R:U*. FT*5%|5GA% MHZ)YDN3|4893/26G84JHOY.|/BX^Z\$Y%#J3|K"
(#D>QW'|K5Q?L/+^>?^A6L MOUR"|FL+5Z(%EQAK(C>WOI.HG-N:-"AQ*H@?M(C.L3+? MKI47:,X#?"+|?P M#19|EI"
+@4J|91L:Q|XP:H00%H3P@PBA'0%4VIA"W@ M?03<\$)X-A3?
^U@Z|P:+=TD\$SQS=+Q:ZP:O#7|^")B2*9)38_OYE)XD>K|* M|AR"515JEBR|F)G&KRP8%&Q(00%?A.%IQ_*GQS
9"\$X;_E_3|/-2AL\$/ MAT@S0+)|<8#RQS)M0"IA|."|UEHG498?JT#A/W="+=&V;"2.W|2:~@C9VP MRK4!%)%%
|JN+;\$T>3|ZFD8SZKR2"/F72PB#TQ4E7)=MW|@U=+>W|@P|9O<3@_M|4251+L?>#9YAH:E:/P-1IA-
+T|0.&^6HM,UEY@88X<4<=^SY&TV#|V3>|/ M: V|?OS|RW5;G/-
G*MN/3_~5=M:G'K5KMZX(UG.X)F11=E2VN|2M5)|F*0I MQ?.DB+FCIPA%0S@F:
<^*9S9%A1L|LMJ|XZG|X8V(37|7R%\$*Y:C/NO<2,J60 M>51L#!/?
#"">0I=K;Z;FWU|9M>7W3Y0URCSU!*WRHI+GY9XKO.+R^.\$%?6#;1C M_!H|2D8=I=KN#<1%R_1O6OK/;"%)9|9KZK-
6'8*=52PK/4G-!;XM>C9M5O M4SCN:DP:T=?SP9A24WM'KAU7C&M0,*@4V: N7&.&PWB-%OMT\$ \$W|H|N9-CE|/5E^
MQS;>O|F^J=M" _KC|2-Y5@MMY>U;K^)|QF0??I(A|J4*43F^?;SD.99E3*H MUFI+
<0M,2^9:Y29<|;89+A4D;I":0|9PR_JWF;U-FUTMBR|<7PSG851)K;6 M/M*V%HB<):E:@_H<:;\$@BJ:>XG0
65,RK4/Q0G<^V*HLYT/4S1E13H4-7>&XM')YMC.XDW?|W7&SLE_R+|LKOE M7_/1F<7SGCF28TC
")W+Q/QHHX=2RL&_5S93G|L? M:~SR:GH+2^O/|I9KUEZTO(&WW\$W2%RNU|0BF*^8_@60ZC2>P=%TG<=>(" @
M*6FOX;BXYF"FD@698;^|V;Y<1 MDJ9T?\$\$/\$4IY'.6F|8-G8M^UL^_C>3V#9@F: 7;KH,^EM\$U/7PB1_!E_BD|+
MDK1\$>2>9F=6";Z|)71E;#"TNAA="Z;M"#_PBMR5G+ M|H|UVODR|TY5L9IFUM;?*V";/^|4NBXU\$>M9-GP#
(Q47%=-QK05|M4.%H+DL6A|?DYSFX8I566/PH&<9ZN MO^VN>2.U)?=50/9UM?2YIL7M>Q_#304|V?
K5\$|??C:|'.19206;^2:~D3/EKQ#V4Z MW9V@K?J|14KRWH7(%0.76QD/TA:R|4AL08J2"T3=30XO81.R?
FF|KS_KM4T|JVR|^= M^>1DJ=FRY|U&MT%&8-MZ|7KPOAFH/@?J(61|"9FB:7LF AZV;<|A_#C&:4>) M%
<+Y")\$0!C6VF8+UZR=G,NX(X6FAP"^<B8I'DC@L|@OHEX*YH.2..GVOEE0:D,@=03LR
MS|Y;0KGW#&YB:R*=@^MN1MD:UTH6*T8Z5*MT|_2#|H|ZK2|M&@IA@R M/2\$ +|V2&>Z*VG>/UA(PUJZ|
(*55.)M"=IH+9S5U2=.SB9V4DSA_#YK#3E M"UN&-!9<#0/8\$3CS%KB+QC*>.>|5#F.=Y\$IB"D/=0.7TH?'".'W\$4QZ
_M|/|<@- ">@70*EX+6Q4-4K>\$F,FAV32Y8G<0LF4JQ#"(1GN0|/%1\$-|O|Y^F* MJ"U|LORY2D%PAE|PUZ>*;HA2GJ\$/DC'
5|4H?A#FIWSX%\$IS1H T"2^G'REO M/GQQU?+|SH5GGSX6:>#J^DHGTP4|I(PR+I+|5O:>AOH6&*3-(QX6)M_|T5
M2|EQ%JNN4@6?OGAY\$/T#"Q|W/O|E^585|H"YO-8COE|;4-E(*5V1S/+ MZF"\$8H=A<|<=>U\$K|I/@OG?
<.:>5QE|>)8|Z(P-!;|%"*#52-|IC*8IF6!"O.RI M'*83#675^GU4G>5|<=Y\$T6>IVK27GH,SR,DI93-L=UV14VJ3:~1R
GK7>)>M|D)=7-T*B>5^3X-JBCD1|A|X|ZK^KF=P9EAMFZEB#9J5BMO):0"00^9(G:!
M1T@|IX>A;^OS.%W#U_Z@:_O+|R5=|S:B7&PKI97M|FTL2?
UWZ_3Y+;|QOF=AC)">1|)DD\$S|N85NH3Z@<^|BOE|+5X:Y; MOFA'W_O|^5T7E^O+O5G^S|6V%|LRU*=3(D5:0J&?
K'/A0H6G)(R><1R4H^)|MFJH.5,*=X7W|L|C'\$72O:HOYVL\$4QLV-0O&.<7?;0LN.%9%98\$LL;C-3=0" M?
>KB|@BWX(>2/07#?2%*(B4L|084:"I#|J>Z\$9IOY5/Z: _|+7513=K581& M88R0;N;I?NA4OBC!"Y-
#M+X^*CN'DK\$%)R"2<#PJ-(2DKV|J9IM+Y#)., MH@/5KB\$U\$EO:33(L0_26DI#^AAB|H:X)?2;I4Z@G01
CRGR\$^*SWTL^%AF- MKLR(X)A6W+H96%"H=R\$%Q@!G|Z>AZK/LI09?;7H?++ 3P3.WS>>|<+!#| M/U;+S8?
US\$KE2XQ(6A'.5;A=PEC3""6&U#%JQ.#1#%4Q@|^A6#=#1 3FGQ M_UC-;6='=2.YC:N1@IT4Z0VK*5&(B|Z2#AB|
<+|A|X'4O_0Y12W\$>)>K61 M1U|D-H|K|B_KY_1-IZW.UWK9BB|OR\$U1H|Y7/=1>K-:~JJ6(*.:|HW) M'*+J|?17R-?
OH#M4OE,U\$=*(DIUG9ZKW_F72H3QJH+4Z|A@C4|X=O|IB?HO MR_6FNVB|T7LNL^M(5|_N6HF%*_X'S
=,SHB7/K6:CKA%ZYU3|JDS,1K>XB> M*62)|F-
@W_PS\$@\$03M2|N:&@WT|MI+6H;\$W)|@4D#2\$Q|1U;U5455GKN4JB) M&NGWD#^I&B5")
SG^GLU_4\$>6J|=/>31|\$ZQFDRG'K M.|N2L<"2"E|*C3X(ZJ3PW7O,)MYS=TW|_%^|H|O*JONSF*YF;TWL5"4,P
MR(4@F2_U(0!O3:3(K.XQ|P129+?9KQ+*\$G9)G(4'5;XT00C(3|@12|Y^= MU)J=LFVZ>#MH-
RW|F:ULN|J=4R\$)GV.Z?">789VK(J&*6|PN&|/ <=?

EG9..S(!<:YMNAAB@M2IPZ&5@.J0J.T:CM9Y4 3PA63IV/GI:6N%;W-)HBR<^HK4RB=0FY^@G/I|LA"/DK!X&?>= M?
+7%Q?9N|?WUPR|T1 CZHW .8<.B?J RZVK|N|MF<-K8OE/*;YHF?/R"N M+SHHJV5|
ZTO#-+^Q|B?#F#G|9@RO3*A%/-&O)^2*W'84L5@U,F8|9).! M&X9JM1TTO M?(0KKZZ-H!)9W1<@V7%:IDAUF
|9V-VS1,=,QCOP<9W0AXLWIP/N6V0-M&P3D6LV6|XIFO|FLKDD9AC*B*NNSG<JFE(-8!O_\$DJ%\$S'_"HKQ<=6_C
M/81A:*M|5F9 M.F"J.N"X99Q")XH;..U%:R+*FE).8\$3.\$LB\$%S5OH/LU;
MX4:-|HD4AGNC+).VA:L@VVB=JEG0|9;..!3""6J5|2<4,@GC0&\$ QPFK#-+F MVL\$Y^X3^>J_*MN";S3D3-
1HT11&9I*!=H,OL2B483QSIKVF@CMJ|?5|2J>4 M(!@'14>0(6,V;BX\$3WNXX<,L+|7P)Z_6+U7G"E3<&M?|&N'-
+G&U7.^1^Y<9H"VIGV<,X|H- MFEMR'P733@L65Z?L>OB=LKTF;|M|:N+S7H3E|U9.;MMIC9^MYF8DL\$C%?
X@9D_KG/KM M_/UR7N<9#?4ORX|HH" 6@-H.N=7^O*=G57^%3|!0@SMKCT_42)-WN6C\$+HDD&X"RZ M\$#"
<#>=Z86!5IW?Y7GI@8\$5)C"Y|R6O@|^-?&H*S?M/EH#J&N!0->5R.#*LX M=1%<'&%@^#@E|;=?
83\$(%X;R;|OJ7^_2PO(9(M?A#7R62_MXPLN:J,3YO)-|4W4LIE)9-""KYCQZ0WW\$|=PBOM,7Z0S!P&#N M'|.0^*0HI K
=, #H6H.5;..?|LL@S|L8R|VKH+SQ2?*=OBAG"\$:O3.M+1,75
M&UO9|NY:PO:%5=U7SWW4BOFG\$G7:JOA|+|R|!MVF*A*=@:NI#3ML_QA|Y|+)
MP)W@0I6HJ>^<(C>8F7_41NMZ6|H6R|!%?ZSA:+U1^M8B@S+?M%|LV23_M 6^6>T2TUDK%|H6/K\$A7#|0!SHTP+XR
|J_#+7|*XO:T\$3NVA(|>R)0X)Y&C>""Y7::ZZK:35;7UY&1>6|G9-|MMNP'YMZA JITZ4E|E#_NINO^FX::S%+V@M703-A!
<(N:+MDEHRIE+R M4>E|_DE-!K2IY0(G3YBGROS\$P+VEV6|E@Z7OQ8SIQ5DI1|CH9%K|J3;.L;., M9"!IYE0
#E#NZ%\$#SYWNOB(+E'|);D0!=A"Ts=-\$(Q"^6DS"N,+@RH%L5K,|^>L"*6'H|"S|_3;
|JD^YW'17|Y#XTN4Y^VU7,U5O_4_YGT^91>|B.(?)E:SQF MDG7D^2+@>6QMRB%KA%7-
3!"6CLY0R'4V='KCQ^*\$>Z2ZZ?V(RPUNM5;|^|^M MFK;7M1;)^-|. TL2J7%211\$*KX:12.8^6J;4K9), U#PG6IN3ERN?
UL_!U#&+Z1 M@8|77Z>BFGZ(K=^@0V|EU;- 6X\$%G32SX&I550LM;^4K|QY8<|HSIM1\$%846|Q2^2MX.|>EW8MU7(G
""M|=|Z5 M|>|:R6QMS T#(|0J5CK+5(M%M\$0E\$R2ZG<4;=""^|5L%3F-'B3H\$#?XK0P.M M)+Z&9-: #
|SU=CNL@LB:4^GHZ&RDS8C?;M|9A<_+|L)1:|B*|Q+QONR'KZKF\$ M&_1UDZ|;-!#HPS8=:OTZ?
FY|HR'H3>>L3\$..9M\$XNI_9<#U1H>;+Z2\$RG6G%S3VUFJ|T<%+8V(B^COR<1\$ MRM))\$=\$1H&|S=
|DTNO40&%@O6\$C4BVX^VOHOLJVP98>N.DE8">H.X/-W* MNE.(D=ED:|2@6GJ8&
^/D#2YY|H5+BA%0>VBM|D|K6/4^7R|;D5=^_28WJT7L:YC/MWF,LTE|K>K>ZSC5=?W>C|9RK0B*%BM)X;|L^E=7)9
M03(-Z\$|H-U'J29=-L9T'H1PV25>65:2.7>?)W8YXY4>6HF40Z MYV4HV^D0<_05B|6;/#6"U>
(V.7FQV|U+^C6,UQ=X5\$65DULG9M H.X+\$@F3
MQ8|3R=|^&QB.@ON(F5P6D0P).P_7@KQ#7R"Y07LDE_WY+V3OG00.!SGD6>
M|!N|8.H.WE4PO'W>K"J0*F0T^V426O.68|86/*;@|_52\$7=(6)P4R27-*&! MR7XR+&|F.(?ACKZ4|Q MMPP;12TN5-
M1KT7J|@@"PG%|J5^C&|R=W8C>&W)_M<-J#6PRE5KOU|R-UPV;1IU%@H=EG;-
|SG|O%5M|N'Z+2,X0GOH65R9VZC M0(%"\$\$\$>)|8|0M.?M|Z|<0.X7RR9^6Y>+M9Y7_|&=-0VHIP.?TG7YO,O|=!N5#B
MLOP7K/&.-V|_W*9|CC*-T'LF53^MOA0.|A!SUF840^|KPG|?V6R|E
M9VWVO?JWHUA6CTTWVW(RU|QMB?|E>:4J9ZG6X(L5+%|JJK)Z!#Z7F8\$4 M2?@@"HSB(+?
BB\$03LL>B=19|H|%"A6"G;#+O*(D8,3 J&_#2U4H|6|!8 M:YO"*<*D\N=-/404=WTM%(|P<50%QU:-
C^=|:WE6C9MU>U2^|Q744-!MXZ?_"_U8V(I%L6413Y2&-LSV>2.<3/9T1'220"NMCHF\$2KE#_#W3|H.+
M|DB>>TSGZ.F.H|K*N>L.N|I2EQ1<.|M04A*Q|=02"&F.C)\$D*^96Y&;@|BE|B:_M_K")2S31#%|_#Q7F"
|E7|;ZXV\$%N->|BLH\$9?/D9AK B|0PO(BUM54P MB@6%4L88HU0G7:9 W<3@B20.57|W|/L.%*D|+^974X|K?
+T;GNB3O;+IYNMBT M3B?O5ML@|O?E?/Z|A+H|271F:Z^9Y4YB|CV2F(-F,B_!N9,C9J=O^@Q0=-M.8<1/84CA%,
|KC2|KN+9L;|^F2T YM*U<0PL"MX.\$UI=-|D:CIG:E M,"|C8E;+""\$\$.B:P_V6XYV(XEL(^+J;&E"5-
L|Z|H/^Y5LB;5|N>HET@|2.? M:\$N6|Z&1O|OIU|B62U:T1M:%_QN/2^PG2LW<|X5)W/"L.TD=(^@.6^U8=)|M6_-|D
|%BB-2-^4"M./@|B|/MD:M);KE4RG_73F)8Y9REG@5|JQ")L2L7* M*:G)Y|T.FV:LV8%1.0><2&50HE8UY9='
-7C;U&%|WZZ?_G6Z\$|R;|+ M8|_@_T@|XHNHH@49Z;^5_V=V>;O=5HO#",VTBKM'IP*"/"LU-B#YX*W*B
M'LWQ9"(GE4D)|S&*2?=@#8>9Y_K\$02K|V+^HUFW".8HR-EZTWU?7|.S/3 M%
|KU;+|+%)1GE|EL.S;@S>WQ@;F(MBT6G;*A=F\$)R'ZB\$ _M(/8(C|PPW_Y M>OO23|7_X|_/^|U|+ P04 _":@5Y9|E\$3T7|@
|1CPH_%0_!|I<^0M M,C R-# Y,S|:9&5F+GAM;.R|6W;-1Y(N^CZ_PJ?/Z|EVW2|=|_#ENQN1|B2 MPD)W|S=\$UDW";@|O
Z|LS;|_60|!4B|_8A&U%DI(\$SVR>'65YG?JLJLO/WG M_KSP|5WG_|L|Y_NLO_*L+|_E29RF|>3=?_WEH<_@?
O+ _KO_ B/_O_ M/H/|H|H MV+;_SID">+YH|BYR^NZA>+|=XOW^_M_3F2_&G_"IUY?X*); M9Q|
_GOYSY|/WZ>C=^|7WPGF%#K7UO _=/W|*550GC@A3M0-@9PUBF0,3)|M/&22X_W|F|^>FT#,Y"5DJ|
<8!"1#T:XD|DQ+RP^|&\$ _|^|?Z1|Y_HZ6 M-YDOO_ROO|Q?+|H|^|?OO_CCC|_&687?YW.WGTO&)/?
KW_|+U>_N>=W_|# M+G>;>^^ 7|T^E?GXV 2|_+O_|O_|R|K|'Q#&D_D")_F?3XM+C^A|?1 MZ;|7Z1?G8__
E_<^U^F\$1=+|3VXA_|V D;|!"M;_!O5:P 5(C M<Y^DO_T?
MWWVWDAS.XFOZD7_+Y.NKO_|^V|W|D8XGB^_3^_/W5|_S/5Y<\$+E)RP^?|S_ M|9?Y^/B|S^WOM9+CO1KY=
<0>D*Y_^MG_!P9C>\$Y|9O P9Z+MY4BG>\$..V M3S|<|_5G0RF>*3-^YP7|H|G>)G&|V^%U\$?
W7K95ZR)=HN'W|K+;E""=|Z|?Z|NH9%6_? M|J|_+C+|H|4NM49S.8U2_>9%W2.GUT|P) OEM|=7<|A'>+'T9L%|;">700_
M_TQ_G8L.R:Z4E(&5R.JAPB%DD).%6O929J@2W|7\$?5VQ@O.P).75(|ZO8OX^ M7RSFZ^|L|;4^FX4*QDW6-
=;#|=YY\$KVUB&'|_"XLI H#;4&|8|FZU7=O4Z=C|5RFSZH.D^<|F8EQIBD#_Y;O|+.49&5+TH^4>
M|;=X,27\$TVLXN|PWYQ.%L3J'R^6#Z3W-K^KZVGA.<7.)^*F|6T_B09W^_MYR>BGT;|E/9"--HP-
A|IXX:Z:AKK?2G=H_G#U#7M1=;#L_|A|C+K'|47 M|%5R_O2&07|L&ZFE5K+U|C'4|K^P.X^H_"XB;JCT:G"-?
IK.%OG=#%^3ZO)L MEM//=#_|GSOZ|(D'27+#"RD+|'KK7RV0*F\$("^^URR)|FB'C|IWE02PUO
ML|7OJO=014O|DN)=#;._/O|^N'#=+(&+|I"Q)7CS&0&+(<"R|O_CAL\$@H/(MLU?>|>@_|I/X|ZW-
PR76P|;|XG1^=9F"IF&|>|N&@B-QR25|0HKB4\$+(G^MX"+%+)|0,K/&V_"6"X57X\$7^|<|X<5DOT9_%2(|?|4\$R"M(P
FZ_*492P\$Q4+R;|<%&KY\$Q\$+1J3 MX7%(A^2+P4J>#JZA'GCUR00G|HRS_-/2|0XGOU00+C;+|S>I5P.+S#;=_
M^O1R3%Y_|J3&L.B635*H00G_H'E'=4ZE84MK7>4;3B>OOX/ENY=C5>M^N|K;R_?S9) M|3|U;_E\$5D=+Y>(YSE?
R?)8GBXCM-|@S|J(@-6_1R|2|X\$S)*8V^UOOV M7L">M_/0700|>_5\$GXIC(3M
^G|DBT|O^TTEZ5WD6|HR|P8J1*S%(J|T^V,U_HD|& M0HK<AE=#+H8/==>0\$^_"NU\$W8_|H%L>3|C?J(D1A&OZ*
<|JL/G?9|Y2)2C MDUH@<_H9%Q@|IRQIQG&Y|L|H M&%|^|^|^F^<|D"QXFX\$9.KP4>@V|WR^N M0E"OIQ?C^/E9I%-
J|O|3K|^FGE028R""@C\$F57(BH\$,#&JWTO|D8O0^M+Y?L1 M/6D;-
|3V72K80ZGP|^DT_3&^N"!AL@U&;@EN@PJB4)E<_#F@8C*(UA;_M^ME/6KV/\$N!=1;K#_?P%3MZ-
Z8A9+8Y.C>MKZ;N_2CH'J87_C>M(\$_|XN^3P3;|Z5O_2A(B9_=&L4A0LH60.T)B#\$52
MGO:AUMDZMQ|_I%7|6#%N">4<'V^@A\$;>8Y&I#;N;KK(2%-@8%;(*=G6
M_-09#/(1PMNBPV/C<6..XXM5""2EHDH|Z<7|_S5;S@>JTE83;_1C_E|/(9
M4P'D24/FK*|G2H3F|OF^V)YDD'L+YQI2(GEKP6T*6|J_LFHQ&4 M0.EU+(J8W",OCD:|?G1V#\$S>(^|>_OB3=V_S|S-
_Q@QSPS;Z_Z\$VD#)_3 MJP_1%<|A_|_RN|H_KM82|9_!0E'2K_'S2X^R3B;D)>XOB(0+C,CK0&K
M&.%ACM<0E0(4W|H;X^T;*S=30Q/7|_2;5A5&9_H>W.>?IK.2+A>7L|RZ
M\$O@A3TBTBQ|RF<|RK=LBVMEN_Y/G%SC^4+>|H|^D_WNYBD7^<^?6O|&@HJZ MT(\$'2EIR0_N2H.B\$
9MI"|2A6RY,&_D6=XJD+7E>2C@BA^9;>N=:'WFW_OH77*IO;S|_M#1:|Q|_+TC8L7LB:ET9+);?+)=8G_9-
YV>)23O&6C/@+H|GK_8#)=M#3&AY MN7%KF;_L6;+(R#&6D38B3KZUTYK3T6DD6FYEU*VO%C8Q/'T|R35'D(_MZ&8
M9#V:2\$=+T73<&\$7KBDQ=)@2R|KDTCHY*Y^QT^UA9|A#&N<<%EK(\$5J|F|RA M(X3|X'K?#)&1G<0_-</p></div>

<|FG=MT6#7!4T\$G\>6#7Y89+B*O4\YV%=FIY=1TC M;4!"@Q/D\$PEBO\$V!D) VX2X-V\$((6(3@9
M@:M;=F1A9\$(-KL\$RRW,BST*FYHF@&QC.1M\!";>'5_Q92DM\XL5K'>?)_Q MXWB!%R.5T7D1%213*XJM-
(#CE1;,%FP>[-T\Y6Q4WT+4->1V7GZXO*[-M CY;V)C\TXRR_KTT\N6?)Y%RE^FQJ9?E7>XACP(Q)*F4@ X>,'FL=B8
Q M;|B\$#9I9Q6S\;|N\$;^|3VJIA>'?T"RNE'G\$W&DW7S6_!7D|+B>#""+);
M0H%&@Z'200!;#>V92YD8HQN1Y&-79!6Q GJX)HJ!%&RP4>#& HD@I MDB\$SNK2&.?ST#K3.FWX+HJSH<"!
N|ATN#7|60Z(QS7=TBZ%CIQ MY)"CIDVK6\$?&+G.LM;XYV.1P-NH^2+B#7"70;5*9WLI G2U%O% C.QN%R46|M
MWTY?3B>UY1Q)DCIQW?4J\!";&N0APSM;R1?B*SB&LKP6%K?;\$!-=?C;\$ M.H(B>\AK?>C^9F2S)C/;2!)1"J|83N#H'8&
FG7%#D6/G;NU)G>Y)W6>W\X79^<-^=<@^31\|!=\$N* MVBI\MBTO-?PI%01CJW,4R2E*)4K>NF"HOZZWH;\$N7&
F.AXQIKU@==I=P'2R+!ZO+2,3;@'L'#O=0" M84Y&/B(#GJ2B\$S<'QUIG?T+Z\$1ZZ7921"L."SP'BH-
S!=M23U\$T|+J0|B9)MR";|R9S.JE2|5**UX+QR45ECDVM|73L@%?9M
ML3L4\$SH(NP<&O,898;GJ)YJU#E98\OXDH75K5>Y0A(1RC2QF>9#JT#M;,>> M/|P;TT EF'9Q\JSAP:>MP*;'T",NU" T
1-MC1NQ2(MBK261>:B- VM|H+O M-|A>RX_7R>Y(|;\$VD<WNWQP2MP(FJH&:0!#G%RI<(Y"PSR\$OK&RTFE%
#X'IS6C?&A6F%#V0P%RB72QH_4YZ4:'1.8XBO M;|HC7V-C.FNK\$|1<:FIPOGKM7PM!>\$S!EY|BZIW@/CSG8/XUDWS#*
+2E#9^D2E)K=-!PFZ|T-ART2?7!|M1.5 M.JGKX.\$ZCY'U;1.5L@B*)TA9.W(@*U=(H4+@#9'+\$(K;EOGD)_11*7&RN|B
MXJ\$G*A47)9,I,%%#"TBK1> B!;2V=-F:S;+)+351ZM#8/EU@/6S/YBK;_ |PBK_|H M Y;@^&|D6Q(5_!9&D4")Q-
Y*#IF0ZM7#ARKG<\$SDIP+JH5N/XZGS\$23;-=S M2|BX3Y7T<_?YCTYM/??
Y_+G\$82T4G'.G|5;\$>24L.KRP(\$%RO+P=|LFT|* MO?7|8S3@|U%9FU;^8R7=BVO7)/7.LFOCK(<7UAIRS
OP7'OR5Z5B5D5\|FW M'.KAF3;=GLI&UMW'IF_G>ZX3U^~4P&7V6(?;GL2K+ T6U|UL.UO\NS3;7
M>3>;IMKD^MU\$S:NRN.BR*=X)"96I6*Q@#QH21R.A\$T#^B;ASOZ7=-Y|_JD M&-#;?
M2"WD@R0*4|9;#-47R7|6FFMAPK|2L6F8_QD32?7G.Y.(UQIOG*)*E MU>Y6(X=>>Y?|
4M(AWZ1K);SD<K|RM^L;L|K;^L9+G2&&4N3_!5A@|RBC;KXT.8*UBP0A=4X0;L|\$5 M|O/FYE\$TW+!>
<7F)O1W9R|Q8%54|FZSRD498! FD^!K&2N3Z"U|WC;O2,0L.<#SY,ZO8F\APD<+!;?
QBE/TOQ6SFJ=\$#GB&)S)R4.*R(FN MG.A;DH.H;D3^/-!#%\$Y)K77_!A&R4A0ZC5U|(PVO6D|^ SG8;_ M?6H
<|8|RWB11(?!MO#BLUSRQ|X;JCXE.7<PNO\$(KM=WO>(1LT2! M.KB0;TMK-'6F+;\$>D-
->.;\$>'VNOGQPR"|SR)>*H*WT+JPZ_P.P=YA7;V.&/-M)8|D+%/I
"3J|M0|_F|2B|W39>&TX|6)\$XLIZ6#\$XTLH*Q7X\$S.8*7CG|N? MDSWE('SO|3Y>S=|A9/P_RRO:%
|40X&+^)|2OW;|ZQ|6;_MN)X\$&6CQAHWG3XJ MU#R?OR77Z)^DOXO/K_Z8T'EU||8QJR_J-V?
S|^-|UWM#*3DNY|_6O4%HL_GE M.E|TFO06XK C*\$M*R4%P<4\$!;/1-|1BF_-OUP4U&*#1-P|!QX5DS*%!\$|
M2XYK\$. "X#;_.8%%B=6_-WZ3VMIBAFI"<#O>W#|XX_9XK+^OW|\$Q|^~FW|ZGCYZ17'Z MRPVSMSSP6"4N)|*_.1M-
\$RCJU|6**ZRBO?|L4=5S;_N/W48:M?#A;_M*L M^M1E4L9F)3G88%3=;|E|B&B|3'E)MI>
(PMQWDW4*_MO1P|*;"KN(K'6MRMN5_M^5JC*|?+;%DHV1D\$D;T_%5"#YI#XEOR91US>U.H;/WXX?STPT0|;2JGUC4H
M_+19N)R|NT*"22/\$B'Z9G_-0(E\$O%* 9UD45TX|OY_&OOC8|ZBIQ|NEKSJP M7W&"FY;VU+
)>C>T;^G;T|E)TG1|X9"%EX4(H5")O L3.Y<\$M|KR(K;2W" I
M.TIZK.Y%|LF6|HGB|&UV;|J6'5*0FT#I4O>+|SV.8>H;J(AMZCQ B@TW|6V0 M;)B0?|WP%UQ-1.8;@E01?!!"H'"I-
|AMYZYW8730Y'ER|N*XE7Y+7D M7/6>+ZE9|7#18;|S*9KVDY_"E|C%5|?F0I&ZL;ME';C.4*%|LE>2S;2
M60|LVLO\$O);.D)|"" 9F3|_HUK|4>|H?W@OIE3'7U*R.KZ.WP0M#&6T=#N67#-\$M.CU!)YJBD;|XO M_|%@OY%\$;
(WO=&%ZB<\$ _BZN:T)JS?4_?MO'-(S|/XBR40S^A|LY.64^Q-6|
M&^JDDI5V#""&QY\$&1J4SF4^URXJ;.)OL2=>M3Y#X|;R>VO/8!1E%4)Q9I7+K2O&N&(>*5S?CR9V;LSZ5-M#KV?YPQC?
3"l698F C#_4 MR6CK"SS?7?;8&B|I4(LDT5N&(B;\$;|J6TV=MIQ6WC?4X;WH|HK9-J'NX M\$7J-G|==<5;K7
!;.\$S%J3^~@M24#4B10Q&<_)8=M; MC6@PM&5_?=-!FC8F;6|JZ6/VRRTLM;3YEC|&%DN)19;_U*=@=U;@\$.43;Z|
M34Z%U'P*S&XX9T205D+OP;3X^W2;_AA?7*SAW>X#;M;0;9!;C|2%K8WJ|'Z#A M\$GC*+M2&Y|+Y%G?PGC-
B1#;QH|0|^?)B?OQN1V;M;M;#WL.NBK#7ND;8C M-*1<=S IZB1X1QN;*[4?K3<"3I^6|_P|H/KC"G27
W#3CI^|3|^?%K^%97 M*B|P@6OG?UJNOOE;G|G=-;BU|&=>TD|TZM;5MH9O_Y2#6(N;|O*=/8|OV2C
MSHL;%F*C=IE5TX-5(GHZ>0K3OC;6890)WBM;A;G9*;AFBCHKER)4(K;NRWPOH^'?_!/%AUIR=@|72 M1XON|X-
C=6VQ#YB>+GZ_'+DB3N'*VJ3 @+=+N7?51R_-#0&|3IDS|<"07\$# MG.>D;D>#X)J/7>|?Y?
N.V>E9XUY\$VU/ETL^3^>6L|C|8 MZ%V=UR\$DBZ|J&9"WTD;)25N5?59EKTWX@2SY|4|_WNLD=P;5|#<173%^7TP
M-2R%V85C^|J8%GJZ5^4'"^CW;6!|=P2.%9B\$7B;X>K0&<|*;'74S>8F(^M M(QTH Q;B_-&3YOM*AL(N?
T@Q|F=;>1L/)LLY%;XOBB'G|UR5?P7&'|UL00 M%6M;9LU^|P12AWWQTNN71+V.N0>?M835G(?TNRC=H'
S<9XL0=H+41 G; MUM*?>E\$7M'NC;G=-!!Z%MSJ;Q^WX_HN\$8T8L"-^L(VDF_CT"Z|6_G\$ZNMJCK M)@Q)|JG(|\$B5C?'
9I0@%E/PH@L'M*Z'F8GF-B1N9|Q|M_BU_R|/H|D) MCTEX)T\$X)4 1!<%+J|A4)KRYEJ'1U;_MHWGU_\$9|B;6'?
*K6^3/^NP M) (DG#48F0=RI(FG_.BX*0=966PN3#3>O+&'!G|/##!-W/S.2K-L0UY8IL M(
)W60O65D|KM4\$F&5RU4G^+?^;YCW|N9DC/T|P|GDIDAV|G_.043|P;F
M;F6P!;1RF0R*00AC;6S=|;_Y9PA&T|%^;VD9UU|OGK1?L@3TMABQ%P-EI"0
MN\$LUXSD;0^+2P4Y@D^GHV)125Y|D2?|9;_!H MR;GV1\$B_Y&9'HSG9U8*A;YU<18;+&D^O|XJM;AD^U(|FSGWT+?
6WKQ'RK> M4TF%O;_4'SZ3T1S??|9OY;A16MELJ;4C)\$4*@;_)S08=(CX>|F#W|2W1G<5FIH'7T^9L_!A.TYR;%N-
/DB7|NHX|FU2_M5D9CT;356_52(B1.>!"2NZUP;|S^<(Z^ET>2*PI+ENZ;*&Q&JR/K" 29
MX%>!)A5B8'X%\$D\$H46G'V!"T%)\$|+2*FU+Q^XE8@1VDXU|!FXG6|PN|CS+W MN_1_2_!TR?PH?9 H N;R
G.MNZ95D@Z|@=N(Y OR/9SSMCD>?)20>+LWO MKL^X3JW>0IH0UD;|L_OLAXG H?=&P.D_!0L5MB-
G;F&K>HZ_C4(TPX;_) M\$)BM=T%;R|VA)4^/&MT-BOZ9T4'L?23&R-W_SX?ASO@%QGO&OM4I&\$2!1%
M"T^T4;9('I=*IZMBZ)U&?&#H\$|_O'BL"C>;9#25?T.KHR957E>NW;#B^7;_MH&LR5+0*0D0-JN978DUQ*S8P2?
94;+9%ZOA_&=@4;03<;@ZQ+4ZG+L_J0K MHN|#JF&UR\$X@PY>+_%+4M"V-RX9V0W.*H\$Y! F&- VJU,00937D)-
*9Z46 M>T|@/BW5WU;TJ3FNPBW|UO@Y73R^SH/ECD>DPH.5|8"5"H;"/GV6)P=-;8
MHG)K!+6XX>M'6BDD.VXZ".E.<1-P4VK>SYRTGF|M#*I(EDOQ=;K.NZ|!*>-<MG2ED3|..>/?
@.0'3KJK6U7=+JR^?;G1JW06.&1#*QY5 M\$=X\$X"+2%F2|_ ">PIHK@U@G/Y7F_?
I/M\$5>3J|Z2|;U+;|B&5BD5YG7F8#S9,BK4;8Z<(C1.Q01>;GW.M'. MOJ'58^RQ1G(?
J|'5|B^|H96G72T5W.C1PAX|(96A960@R=\$Z&AK"K6#7U_2 M2;(8DF_.LKWJ T|Z=S=T;6C77>1>Y#MC0ROD<32@1C
BUUQ(7X(J|4O%Z6QS M"EN7_)YV0ZM.>MJS|H547(?<0NGB@RP|SQL=HL8Z2J8\$56|@8.8;67=-QJ)-MK?
VO4^EQU|L3&HAT;9&2GHFM53<%FG;B(X'LCZC=ZKG|)7OG5U^DT-NJ_ M;FT\$W4.>ZRHP,RI<)|1S|JL-
@R+O|F.NTPP|!%;S;Y8GDLW@;I;WPQK1^> F&3G9S2;2|ZVOB'CD2QDDTJ*\$%E*
MM*4XVE*P.BF%8|HUP&MVP*=-;CQ2UOG.F TP(1&4I2W0T;X*2JEH'6V|AK>N M>G|H|
<@N|&D1C^RBHB<2C|2*TX>262UO;C"K#H!;-+5(|L.GN;|V/)1I9 MB0W=XI\$=M-
)'/(%|M/+*+HNZ|1SY"RKVKGG95+Y;_C'F=M|J8_1320PK> M6DVX0OC;|NRTTW>7X0X4C^1>;|=@I;9@^+*@4LR
\$N1B4C>@_ZTOY4/+*3 MQ>(1W81UZ#Q2|V-(9741&.G07F6Z^P9@N@*|B;9#<9WT>_)QB;U>|AHALF M'FF+P|
(2X2BT|2AM,OC|B5M_~Y#6TMK|4L;_A|Y&^NLD=R'BD?N@^EKBD=V MTM\$^L;G""BX>*3E6;=..EH;|D)%
FUQ'I#Q6O)1I-CMHS'ME%R;/(S4B M9|>OZ;K9(X5N^W';B\$"96.FNG6_46?2#SR4QH*|(>-H.7.2S>Y'@Y(|'F M^;-
/+ZHM|U/TUEM&O3CG_'B.A'B9S'+G.Z;|!>K(Z1|)\$ZAS2\$XUV"7*1/(<#>MAY?IGB9\$|O0|Y_6J+|>@_X|5E?C&>
MU|OIRUD>E9*%(PF|VW"<(2\$.%G20+1N_J3&F>R0S|1L.E;W.BLCHV'0!-!M(CA#%5_D)A|
M&)=Q&XK*+B?.\$))1J;1B;""H'6I4_23R'BY@!KG#W3Z;.%H|_17@*M|FNNKT@W;22O/3>FOX>3*GYRW;>BQ;-

PG,HE9(D!-71WIG M,J#\$6V#2":!1:>I:HK<>58X9KF&I^VEWP?2M:&7EN)< FSR,I39YI&LVO*IV:*V3B(7
MV+I9X7I(OFI>-5==GW6#7UJ^5^!R"<I)I9Z%\$4>=<U=Z)&BZDFD:6LHG0RM:I@ M=P^@KYA,I1355^WA#QC_E=,=-:
(G0M9%\$#I1X06+R-IC0+ 16*&OINS%FI MX'S%#&JEI:YNYX_GV6)<:(=5DG:>^A\PH36=Y?&I8RWUMG63-
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0\$6XH 5)KIKI!EDL&ZW#Q%M0G6PS"&^E,L4*(X,.65#1G+A&0E),B?2NMKVR-/I&SY:I<%?V1ZN,^)MI>@2:%OJ-
&">*NH\$F3'O3?0VLJ\H I\$C00FNCOI7+I0Y/ETLAA/+J>7&Z 7 MZWJ)0:"&2 ';\OQ.O)>*:^C) 3&1.E2B+;UC=33S
AL)/&I\TP(I"+Y4T^OVF".7\$T40MO"8%/CJ@=E#IX0J"2 M7+*D Z\$I\$91CM6RJ^EODI0LR5(K=:UC+MX3
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\$3I*/);>JR&#301>TC>J#1.&'GREPY:W7M:KV2_3R:M:L0D:\$U+
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+L&:OQB:CIGS?0BC83D M\$HW5D)?M04D)X+6+&P10N3L#_E8^7+U7QD8I_ BL&3_HMKI:Z.Y,-'@F7
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)Q4HT2N)/"6I;BBHFB M! QEB#-O+I#6TFHJ\VBK7770I&U4;ZV4U"Y7A>DI@N9WD41(@N64E^!"D4 M2O
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MY^""@BV%?%?0I*!LTSQE+*4F&3FV_JL?Q30H0ISAN!HJ=OG1W\#J=^6QQ M:Y6KW>/70'A?*SW7FI_=
I^!<C^LKGX&#51FTS0H<(HU0K)UQ\$*T.D.UGC6-MPEZILPG(+9+25S<\$I3C!2_W>V/I A:..BL5-R\<*WO??9
UN6" P&>W8IF MV+O!8;4Z\54EPY+&U)'B/:(V=<4^A# 96F ISKP*C-MW5ZYI2=(EAWW1:.*?
ME2Z:~)UINH3S\O\IR3^>H^5\OL!<I>,>:~6LLEA.Q.K9?)A =9XFDO7_/N M9P_G5K86^I2=S'JX I^2>TYIYJL.F"R.?
+3U.WN6Z:~;TT^4DK:LJC"VR<):NFA! MA9K64+O/%G3.)AF+*TO87:"IV?
#J93R_&:6G/+&."*W:&\$@4M\$4*PAA"Y")ZC_NY,3%ZJS->IO\#-IC; MGW\^IW8TJ^UYF_. M%W5BPB2.Z=?>+5>I
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8\YI A)J7;862=/W&#I Z=+/+4B;PI") "69RL\OP+-@ M@9-IBJG")UJO"7LA^SQ\$ I5+Y;2S
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(+IQA=E@TYTKLE(AX_6@'2B@>))%Z)A8;KU2)G\\$:7K\ _KTZ^|=6-UB/2F M)JYX\I0/F:PU*=E+4
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MAN.L='^PH(6\$OEVKC0@=MT/B?H\GLZHN_DWIK@ CGL UZM7.TRR>IYV@^?KWZXNEDS7+
(@N:U1&.CU\HPLKUCG*4CF\$E)2IU< M%-UA#I9\WIHINS/0^U1J:2F;PG88YV:\$A)MY+5/A.(L/TI0U\JT)V\TOK2
MFI%T.EE0/>GIX?2H+O(3KI/+@B_I4=UTF/WQ)?*.\$X="E%*%IX!*KN%I? MRY!902#-(^O^5X M@?/K+!
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M^K9/R^U^RR_9.G0A3)&PG.UCAVC@:\HMDSNSI-S*UM=W3RAYZC\$;."CP MUFDWFY^/^+0\$&401 VTQRIA0T@M
\$8FI+G-0O+!E;M^S^&I9VP4M)H\$B0; MOI_R=+XL_Y*OMZ/EI(@K;+E^PUC4/BR_)@X%;PD^51EN)S5JWC\@/S\G0
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V/SK(.O^%;^VFZ51IRY\LYO)2K4M42@E). QDIUJ7_2O+0)R'E(4 M623<I=XX' X\I/78\$L_IL&D:2*>Q>N14"U/9
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J:5** V4U^!BV9QIK3:F11J<)=NX8O@*3S43 MKA"M6SKL ZIAA?E.(,7EQ^NHL*,R3@P;1?
D/-_@)R8AF4\$1\$O@6QU!..!+:?YES&@<5X M19GP/L?Y)2'^O(O>AOT) 9M4JYHC4G1*8S)1'1I22K?NNJ,|!PKUK)O6
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9!LIPGN5IXQ+AW#Q+Q%5P?(J'6+GR1D>N)9H#4HV4,X*G L% M_/?T'Y@I69LJWC:VF&A1Z6L+J+I24EO9Y?
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M@^1^2,|I<|W4MTF+AK)O>='8|^!_O?|G:WQ55?%GMSE\$@F-K4'83'\$29LU M(I9.YA>C+_J)_! F/OND|_
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MI59J|VW)_|QT+@>3H%|H)0;/>&D=\$|D*:&P'N8OF9|TTT""H=H%EW551)A. ML?4;0 X336^HJ-L4V%O*W5604BS!&-
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M5|<;XIXNHI=+KY.OBTN#FR?A'9"1B@JA*#2N +1F *999>9)=.V|-X(OQ
M#G55Y8;;WWUT.%P^F>,M9EKO\$(%J5AH@_WH8:5!O...@5%YDV\$OB7=)%/OZ|6R)T^SLOPSS/&6
-8MH.GIB|HIX*XY|>6&D:7)1F" M)60>G&6F25+R;#&FROM==/19+XMA3?SR6(R_?R>)'=M .IYH|W%F_2OL|F|
MBFX=4 J_UQLETM2^NKT"5BC9P16ZDHAW.M|I|> M-RT/JO&K5'7ZUE59MZ1VD5F'K-
1.YT@9W2UV2>9BXR<7U5X3CQ%\$91M3,8M M<|XWKUKIH6'3U2O*|V;O>-E*&-<<\$Y#CH%(- MSS'0U%-
+?;:=!^#>^WX_@=PIX/0(N(<).G6EP6Z4;Z;#&I_ 8Z"CYM9R)J!\$ M*VOS^YH61Z|HN2I&A-J:1?#G2KL'@E#*SKI=5-
>ER5JH@IQ^?O_YCN=M+|9I MOR3+!&YQTOF_Z4@@ZAJ4W5=F&G\$
'V=R9F\$@<@E@M/2Z%AA*K%U2|ZCLL+)|DDK730N9R"G25 M|HC*9UOMI 2!;Y=D|TVJACU<@9C1_HLE,NNR%Z9%6|
HG_Z<|A&F|H?|V/ MZ(+A0S UK%_A&AJ46.MJ|CT\$W/V5O! 64E%>Z\$(ZJ@T@|ZTSL |6PN
MFT1;G|MT?7I42M12OS26SG>1.P<|X8SZ2H M.9/USJ_2U154QSZ6>GNNHU/9*="TZB^\$A3"/_>U8IM%%"^,F?
IY>ZSKV6DM MQ7SS=39?3OZI>GM.E ZHI!50TU_IH:BMONNE!<^TENP_ZW#6+NC?%;H&I
M<7>@.C.LQ>1DG3;HR=TV1#.G#DP*1+MP=:;YE!)=D00BC.I;|+|L/6P,S/ M?Z73LTR'ZKH8|'1'C\$9H!UPK5;.^"APS
1"-|YBR+%U!N>N&)|?A|HJ9K,?B>(WL::Z-?#?L(E M#N&Q3N*#1-5(MI@d%|XC)L!L%=I0 HN#YT'MP(KGJ_E'2;7A7-
@M#|QE>G?/ M6DN&UVS2""SPR24Z@|"/L!W=P/3I6-?&N-DM_>E6/^T6V^, MVP!8K>/&UI4U:EV!?
L85T6(HTAHZ\$C(F!HK%_%X6!K*\$J*)6DN76IMX=\$M7 M0E^14Q_*^J/KYBX>&/.&N8<.R2/NGI&3 MQ ?T\$IA%7(T;0&I
(+A18*K7P"D("TJCA5"\$ N?0<5-JD8Q AXKF8HCMU+FB@'\$46H"D24DG:W\$GDL M*C-LT0WZV).IFNM%
|F.F\$R+G#KD@>35R5T)4% KT\$DIEY=2;UOM5IOYU, MM9.>|B93|2+D|9.I<@XE&%IB;01Z'Z'
GX.\$8\$413ALFY:">63+4/\$QJ*M0_-FL+9H/LY.3L/YG^&>3XQ)7N5T+_J\$.\$J4-KT:I;71\$SVB;+T1W-C M?
G_>1QO7|EV>/LOIR&B9P|@E!<3=>#BLI8;N C%R*1U42+9V\$G\$AU/KHQ6Q MZ?YO%REV?5I33CY/'UW-I_C-
/WX@SS(Q7E+H2|D|=0YY""D0I|A:PZ)%W), M#?T1'/DJ3'A;B@G>-V_4/QS=|V%\$8TUTR\$RZY" |W(3@GR/"
(M;|0+KP:M1F0 M\$0 C#(H|S@|P^#7|O5;J#U\$KB4)GG^KVEM5V&_B8M5MY,3KDKE0 KBK1I>J MTYJ8D5!0Y>A-
J:W3NS<&>1S.>|Z:*7CIGD3W4E).J_."\$%HK)\$V|LY(#CIR M1M)*('KY,W|D1R.\$)U4N)4PCY+_1E8<=-#)/9D@|I_ IYP?_
"-A@ \$XP%"3 M1TBF40K&EGSAJ^VO>.=R:5?-&4MT-F<%9.XY4+&H.FW1F9#R|O^M7VBQI:G M742TM1+<2T?
F""M5W'6^590"1"O"&|VY\$LWOXP:C&RN=HSE7-F=X-%7(TTCZ M8,4ERY(&JP+MIS6*\$C%\$B#)
|'SAZ)5H%XXIZ;M'7;_JE%=&V3 8: >:EY M(#LIFM6P&D\$(^4%&Z)E\$7S@QYH!:"|P9!"&&#X#K:|M+FJ+33^"|'"2L/
MI/H+J4A(S&E0G N/RM22F5UG8I2/M^LIGE0:R\$X2Y(CL.H.XQLD#B*\$4\$&-
H!%I\$.!@9%&|W!\$Q!1.N8)%.#^H&_ =1*7WWU)#F.M!%KB.FA@3#
MC#4Y@4Z=A13&BH:4#K83(>3Q>:9^L>=&K*3G@:FANPBY/%30ZPALT5D!9GY M",K0V>8R&I I*4!4DRR
QXL/72:#4^ ML";%%OK3&8O6#LH2;!,U/6@"2??(80>5=-A)AI7&2XS9I@|H(ZPV'WD'39EX?|8|F^/UW>?GOI Z1
M6XYD:U ^NT7L0ZSIL^A>"2B_R15M)#=F%D607L6-)F^27>W5R\$4#P#AYY<M)TLO:+/M'H9#I2(08D/RZJ
V=H%G48M^@8G'2N-95%D|TRV(7KNR19;&+ M0IY(EH4DBUW3V9)Y;3SF+8?@#0?I2)9!H\$#?

YBE.ZED6.Y%@MRR+'931/AMB.M)@7FV6QBZ*V9UD\0LK=52^M*BRJ3.9Q)(.G'"&*.A.MTAFLY+HFJ=>'7N6.M13-
(R+*|NB).&2+A%.2)IX.3UX.0IX'@636B@US(H_*J7OGF71.M7.>|R'7\$+MM1?'1"6".KP>>.:RYI=|/.V8@I-
|HE<|Q9%COI:6"6Q2Y""C+MHF"J5_NF=I9-4-
EKB|RQI@A1RGKE8FZ=:/,DLBSV84)~D8^>.97%/3/\$|A:PZLR^6.>.,UIS"7BT.M04H?1IRI-0#QBV?
4B7H|^(987YD_IR=>...XR.5|AV6Y)7>9210.\$6N1+>M29L.RKL+H'^>.,H1V+BY))M.\$YWP1%K&DB#Q1.8BD-
DAP8>\$(+7%E(V-OGD>MTB.AOC+M44KKD!RR.^SWL|/Y">98LB2WU_4.ZO-0\$+*%KC*LH2L&*K#J5K
M*I|>XS&*LY|6D6U-T.N*..M\$8IO"CE%E|A=1.%5*"C(U'9(LYSDGDB^U-S.MYVRXY4!LN"G8
+0S8M&H^F@X6>H:W#>ROS.W.KM*RSO!XES*.D!*=+0KQ!>MT%=8C.=>&VO=OKS:&=3+X5E??
6V<3|6>=P.WU5N_4B?..U6AQK!EJOVIA@.M1!C?)(&DQPRK+F|Y05SKI*.I++.=|U5_POGD.X'^CN_7/_QENEC.SU81
MY#-X7Y.|U.>R2@|Q|AAFE>ZVN48KH%88K.AKNBPGUIAU|J!%8XD/A"1S/M3J(-
D>76TRGO@&OE7_UD>>7TR*->\$FT+&FQ7N.\$Q*P!W*R*Q*QUIG>|'^M.%8JY|XZ06U|
|R\8TG/O%K#U2OY<.;+XY^I"4V.T@A-4I.E"Q^2@99"/>MI-0Q(;V|+A.52FOUYZWLB9/>7=
(.)YA>T=D.TVSOR#_N5Z9M.)WR.;2A.M.DQZ9CLM;J1'(O6.39/@<11(S|Z0T.EKB"JC(.:Z|+B.)Y6|KQZ?%*N=A
MV+&+Y#NP@NOLG.-B^3&0X3U+_WPW^IULKR>TA.E>|AH5D|E+@0H8^B%\$'60.MH'0.(L98LRABD.V3
NY%|HRXT\$#4';.(W^>3A'4CO%KW&E@JY.NK.D)>.:!U.M/PPE>#2%Z'1.Y-IO-M|/..!&X|UN-?|1YO.P7:
L!C(AC.^Y|JMN.E.A.M;4DE0M.H.^L4I.MQA@&7)UBN4W+?>|>^|8PTQ|^0&U|OW1=G"7%R.EG^N*QN6E5+G.?T?
HM.MDN>7D|M|6)-G_2.4.7Y*AA|(A46)YDC9|RN*B4X>!X48#!.*VX9%ZTK0UO@
M/B2S6D>U1M)>|U/S:@V_S2J>5RR7G<|!G|BB08>OL@9T^O.M2=+&LGXAW)M8GA-
3H|RUP%#13^@Z\$24F=R=6FY7"S-J)1.MAU(PZ8317/K6.M/0%08WA.VGZ\$5#08D?'WJ0FN.IW.)+FE.Z^F4#&3(>K\$
&T4%A7|.EXI?""^O.MYZ3QQ|WHTG9Z4XT+FTG*G?^!|YI71U).J#031:KKDSU%0\$G+#B?8|XX.MTJ.?W|T6R|5>5Z9-
\$32|4>TGFV87KG%Y%2Z|HC#G.>40/3!>V.UE3?L-^@|MM8ZJ7M'SIB_TO5#VW|'N?
^SY59)!;HTD|IRJ6B|D%:U8H=;&>R:)63K+V'J.MX3TPQKN.W5_-'=
|>L_1Z|/>QU|>QNBIP+B=OG:/=FSQ")\$D&);#BZ+\$M:%KG<-|%<.;A+USWUNI4G.|NWBYEZ'=%OX>LZ'#
\$5|>KUOLQ>J:=3^-=:7.MG@(?DO#.|QZXXR"M15"%27|9&A'HX/A%SJUIX|R;MS;_YF&)%=WO|PO|ZX.YV6+Y"=|9?
&5^7|3WDG*B3A|5-4(MZRF77./P7J/MM_.\$I#QN|N#SV\$0|_3;.19-PP@K7"^<9|HK_.H/9_--9I\$|D(WR)^.;?9
MA*=CY9D@DR(PB|9V|X_@5"%ZTWMAT7:CR?9|1ST'O.>79^LW_B(M).MH62Q_:WV7SY.7S&?X0Y?IF=+?#M;#Z?
_4G^U^4?>G\$RUZIKD6L\$685!*E?RCO:PZ+G|MS=EGVLE|MU?IR.
(=4F"0RT.&%1+M8<4D.BT16_%G9\$7>Y%E""QJ-19Z|MSHC*#K.1.M"7UW&.2YXK5%J\$@.FBK+'+MS|=-
>.;=%'I%:5\$6"W<->?A>L'A0:-Z6HY""R(\$|HE|'EH\$%@81X#O3C1-
R3_%LLC(I@.Q.D7E8..V2Y/XP27Z/5(S6/B@2^\$GS.WQWVD|&^K;P_)6Z">QU.5%HF9B444:-&
M;EPY@0>50|N&RT@Y= *W+JMJW^=A%88|W|G23U|>SK.MZ7@O2<67"Y.M-L")@DS.B
J2".H9GTI*+2.1&P|=MT7IH|4^:R&SQGWG_Q.^N@Z\$;A4+5E@
M=1ZI*^&X1|@.\$+M|YD2+*E\$|+)|NI(S\$R@C)V\$/K&3(5'2*QY1D)^7|.%IBO-2+#I#;%'1!R(8_E>\$UDF43.D.MX|1I-
NQZ|Y?_HZW%MF";@_P|S234T.I.|H%B3.DLB|H7/H&|.C+J/2/C.M4#N1F\$2CU#|>H?|S:&YV)_|27;#F68U_&LLR<&
(.ID=IU%Y|CVLG/Z|4)93.Y669.RA1D&(/&CK)"TSBV%M;*H|Z/CG|+X"GC60
M3H>.:Y%6&*>8/WW\$^G7S^LKPLK:KK_#0K|TL+P7#!LP\$F9_(R_8(I%#F(Q23@_MZ+-7/DLL-UE^#_.?+
5ZRK9U3M3#..NTB#57R2_.F@OPWDI07B>.(M5\$RX|XB
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MHH41Y'AD32R+QD\$0KH#0B2=.(C|A12;1_4|_ZO96(|DV/&S=;KS\$P-\$S?'MG7>_+8NSA8Z&#+Q_C("'
|O^;K)A%U^|K)@0|:@5+D#0;.:%E=//:SMR?=MNK198NZ.|>D60S*|JG0?TK#B.M1F%LWJCV?
BA'.MI^|)SW=;E+;0.@=0+G|1WO0UIU.5W16W+CD&E.#@20+9-#MA*A.|N9AH#>&|4Z^GX7Q5_UAO)|Z|&5N-7S!
|""9.(93|I|PFDK*OKK;J.M?@H=|CR|5F8&H&I0\$FF9MN=(8045FA#8Q669EZQ\$XRG_@9C*^&K21;X=
M=/(X10|I.O|=&EC?K4.%H4CG:5?SL1"XP"5\$G3U(9HODDA\$UG'TK8#&=|HW.MUIFLE|"H>_?
M"|#8O)XM.W.8|87K|HHF?L%(*B|D"&3Z|UIH&B%9Y*\$QF.M8YDWSN;@Q!B*|=-|
>7|MT+ZSD2;Z.^;ZK*550#K_3E86_2|QA.LTD0;+1"A.MB=N*(SC%|1CRDY.YR4|H|3D,1_<<6=-
&|U|KX+|_DVA.O^N1'|Z.5F9GL.M|8+BM<><%(C.|AV24\$;QVWW|&C/E)|HGR(TD)-ZE9_WUMMJX;JK|&RY/E|61
M*7*|HH&2#EIKPZ.G.\$N1F\$)R++4?2W\$OE.?"@?WEW*D;|H^+"H.3P8VASA'2|3+V*/KZR.#%R|V'8528U09.M=.%UO%-
TX.R|2|YHD9E7K+0N<-N\$Y7EH08FD&V.FK.XM.X\$ZGCJS\$V;#;&1*|R^BR#5|HY;=5:.\$^;(SWUL#F/L
MFC7NG_ZAM;+2.=53MF-JV_V7(TS:'|9Q_L_M*.P^:2I:%C""D9*#|HRL.MAV;|G).
(PY.V<""T03,>678UGIN|K>DX14|OVH*(4G"?6Y;WV5U1S%H.M9A<=#QD|TXM4CV70S+T-|
|BP.N1DP"=|;XN4@F0=+<6E.X2.GUM>>QMV+9.M2;=#6K'L(N/QNF).02526'|L|+A;3@>(^|QR",4X)K"=G&#*K8""
|5ZCRN6#AS81'|D|5'MO?CO:SOYZ|25GX3EPR0RH6)M9.M:N8AU^|@+@F1.SQ"?WT7
M'0_QUW>1ZE'|Z|8H>MWK0(Z=EW)D;|K-""RC)BY'E&WGAM|/|Z3KH=XJ_O
M(N/Q7+0A|JZJO|Z3QH.Y:H|1XAD(#1#)LO0DW5|.6'(#|F|?%6+6MI2HFS=MTNO8_?4>'A!RF/XZT*FC
D%>"L)#U<)G*(E1.MV"C^..D^VV\$0C.|@5"1+23^TV|0UG2I.M("2IR:<4.D%(F4'/COZA."MVH|HF*Q?6RP/>7;
(5OSWJ|(9A>8K'83KH:M4C#T&\$&52SF;_!HRW(4A'HA!*<1A&9|54.=+9UAE|O|P|UESWN|AW|&(Q.M\$2)+5AEP0
8ELBW@ZOJ|1VU""Z8UFV7GD*QV\$XZVZE8;|>|HVC71EOM#H:N:EMN#;M25%;&
|(|LK16_"E%*@LH0Z6E:|JK|B0E02"@=D;8QJ?0EQ|WXYFE|%&E.MU(*/T6/K=>0V|/2BL%VN.6&8LE*B89K?_J?
5@F|7B0|HP;+N|J>W%O:M%QDO)8M1@#EO7T1_Q|5|*94-M|E'+("ODV|4|YFQN)->&M5=.;Q8-P?22
MVK7M|AK;L>(^"QVK5IEATW|XX;SFY"L1OQXR\$Q)#|BUQ'M3|L'BOP19>D|FR@*P078L>N+Z;U(7;<|F=IVTM/
=FV|_M"+E|F#XX507U624H=P|(C.M.RT8\$NS6|F=O&)<(#/OE8/-A%SJ|U|H^XF&2"|E|J"Z;|I-
/DY1:E|HG@PDW:G|QXZ<_JOBH(>76.MB17#&@I&E_MU.L4Y?QRX:FL.M6|!D=T6%#TBF@2F@A|D2JU_&O(F?
7.JV\$32%JB>L>|X7|H=/'ZP-O\$-F4.MC-'T'C"L.7EH(KT1G-X.R7GV0IF@AS4UNO?CGX.YM;_3-'C\$X2-(5R;
(2U07M7WJL72G;52/M(?\$.<7K_+Q.O0E_3;Z>?;WJG(7?_#^+=TTT|MH2O@|TM|J.MJ^E?F^Q_N;)RX(3B1/\$*
(C:CNNZ9V*ENJ4?R1#8L\$SW|Q_UM%7?09P=4J)_MF7|0?6J^|KC;|1&1T)-
H'6=*AHPRX&V.@(I%#LE7ZEU&ZT'03UM9021.M.4|L\$MY^LPE?IW.#W#67F_NF5?|97;>\$N?
&_)C@G=%|FN"BS^>4_6E6&M+.(T.TK+KOLB_?QO&9G|HYQX6=|3RGW7\$EHCV*Z|+N&&I.A%)OE%#@\$N@
MYXC>W(OHP_02\$/W"/|/I_:'JS.QX;|VRH|GXL1H=|(Z|MMT^3P^C|6)HJ7*|F8^+M5Z>JZN|.^?J>
@KP=41LPI%JL/N:G0Y*N&"C615.M|+R_9_E61PQ|YL8FL#?276(|P^FZ|TL;S\$>?G%3Y-%)38A7H<2|T#ME+JP.M
|S#9#;T5?-L7|U|UH-4|.O&?QXU6B=Z^52D*;42FLWA_(J|H")VF9?6#2^MM<_U|=-!LB|Z|J>Y.@Z|H|F|D2G
"K\$4!RF@!SF@#K#AM+|FIP0W*A#_>6>8.MR|Y>O.ML0#LHIT-\$^?<?
%|=|XS.IFZ)G(VFIU%V8V=^A=G>?TG9>1^!5BR(|ZYV9W0>7&*MHO=USF|**D1BS.MN-
R+UUD>*N|44ZXM&8;@1'QMQW2&S*1UOE09.M.BB&XFA;MU+H_+L|8T.M-
O6UE^..5FQ*4\$4DX0)UK9F'T\$'(1P'(A|X*EE|W=|R&|4.M;JRI#GU)|GT|IN)=5_L/#NB4;01Z;'HV8;'DM-5776"??
1M|:YN(0:5?G.MF39=6^CM8X;#25R&%(RNIM/=SAN#;>?CH:NVB|D)Z5^F7X|6RY6\$N.7H:7.MQN0D|'3);LUOX|!"LA"
B|B|H>%VJGH|MV%E9*1L\$BW<\$C0R'H.DEX8,2*E=*J*UG'L+7|>&D\$>HX61=A|Y_2U\$D7U.M).CJ|PYHE\$2*#L@|T-
%:P5'@&#N(2)D\$>8P6>@8)W.Y8^1'O3L|B_.\$|0T<_M8?""@C6"@I|000&'_+Q|H8\$U7M|G;5|J+J1^ZP>N|Y;K9>
M7XQ*VFPL*2X66I^H'0->2X2U)U7H9L|1'3X/=Q"?IUW47<^&O_|TQ_S.MU5I^?H+N3BTSAM0&I2RN%I@D;GA=-

9%#OD-J;IM&9B/1.7:TE;9.D62@W.R.M-(DY21N=OZ=QN&J)5@O=38X_="S7'R>2J?
L^XGZYZI&J)=5)BCSDV.%I."KT%RUl(^A-^FRTN
M&Q^XE&L,3X/DGMQIG0B:U0@="DXI">Y55ZV\$66^"LJHPCK<,%Y,YDK_Q'R'MYBQ(C2)%R)S7E\TX+QVX\$-
TD@F7HVB\5VY\HJEL@KK\$%:YG-3W=C-1"TZI M5%(/RJOZJ99&-F"Q'MG7&!>,Y-ZIC<5D"O?&JLMG\18F\,?OQU%BZ-
/*EL MYE\$1IS,&BAJ\$R8%4@?C+,.1D9EW*VOOH5F9USHA5.BC=3OTL#LUZCJHLW6 M"LI X6DNL_FG<+K.@\I>
<^@0JKS,-*C)80L CA!!HJ)K@XK!)JN>|4J.I MNZ2Q.Y=X *OL\GR;@B&:6X% E8\9*M:PRM5GHPCC\FBA:N^4CE^Y&:
<8U M5-=|KB\|=IAZ\BVN5?>LK2EALPQ%T:8G2^VWK.M79)X,EYUS7 R=Z7O_YHP M/K22 %TR^WMV-
-3.@#GX73R\QUM_L03R>?5ZM2H\TG0\VD(U_%3R=B*06\ MEP9DEIR_9+BPk+DU^R"L%Z\I7@J)UJXURRK=9.>#^5+
_P;+K_1E4 J+O? M1:R1^UD<2:F7R@_"\#@W#VP?@RTQY&U6Q# M9ZOBWH3KXF4<@J SAY*WM;,:?
OS6>5F==5=X5M=#")5RR:<\$D2M3 P@*0@@. M6#*I&25B"U&\QV"+%OF=ATE5W;01.N.HBLX_ZHIA.D_UO.?
K1&@?:DX^H MDG3@%5EI=,:1D#(G%&F087WWL\<=UM52\+V.NMPDW\%WS_H7ZRXRDO2/-6&ME\KVCP?
ZUQ8(FQO68><"126\$WKNHGB9ED8CK32,U-V/ZIT9X9IG\IF_5Y;W M^O)T_).96(HSM,MN.^>MQ*BV9*Z)
S,0"l+HG>!%, 5Q=-23)"&Q=<8HFCR01#@^2W:1?0=V /Q7^A*FG_&/>9N1VB;B+WU=+ /RR\XOOT\KI<0 M;W_1107?
S;Y^H\,?%SACYA\I+1R%!\1Z1>?KH3,5L9B2DXA9Y4\$&Y@X/738T MZ"KM#KO\$N05V3Z.L W&QG(>T/,:2Z+ 2\=?
3F\$IAH\$V HP62\I="MSL? M!"7P2.T\6Q6W5BGP<17M_ S4Q.JZW^H_ ORZD_ \TI-<)932_ S)\UOBG-!\$
M\$YVX*B%QP,P9*&R,&,,2"2GS49NT+=N.OPXL_3K\["*|QC&TUE?3:NU34Z
MO6XX65V+W",8K^TXKNF\VQW.CPIZR\I"">^46
M?/ASBOE;=L5)2)\X)E**W7J98GTE34:6.1H2V;8NN\$JLUHGAL7&LFIX<7N ME7DTIZ-M.?E^8?J?6..5-
RY"P8#DQULS\21*LEHA\$P\MRX2N8WAN6E_+QEW M",37X V90%=:TTD4@=F\$LL9MR_JU=5M*,8" F%&O(HL?03<
?^FX8>|J M&L\GG^?L.K?UF6?*,TS62"*3I>:0Q\8D)I\$!%OQ_7>:,^=:7YC<1/#<+V^ M?#LDIVY_92\>|?*\$P9"Y\$-
Y\=UV^RZ\I_VVMX M3UQ2DGZ7 THER,NUH28W,2C,"A6"5%&T/F;N\3(^?WIH;,.W\5B1=^#\I\)
M;J:K%<:CY\,7Y>+ #V7*QX- J_9IH+XOP\FDW39J,7Z_1,R<@:H,*&9,BMJZ_ MV\G6;*&BF0(ZA*C?GBWJ7//%NIG7.)FNHJ#?
S:9+0D8E.GYUF\!SPOG8W_1 M_3CQ\$3VW.D- K8.B(YAD8IU@2L)7O?#7@ZNBW^?\$ M\<=)\$GE@KH-
*"CIP@4PSBU\$(XZV2IG5NT\$!HSY))/=2R,2I^V%GVY_UO\Y. M3\ML_F>8YYLU;
/:-6\+L\$>_Z6_G_ ^Z\A^X8(^Q:XCS\$Y\N5A8YN^Z\+2H>X<+|8DJUA1H=H=.0^L?"><|H=Y^Z9-P\$5(I
MG)2R#*+5#JQ).09M8M&MZQ(C_PC_0X\I1.=RGC^GNVC^6X?57WM\5=OAQLOCG M*L4\ZZ*2\@JT,04:H<87I-6U;
(R3/29<*JTWAVUXCJ3@9CR;:/3.H15UT!_MM>6K95<3@R^*T89@ZU1VLPW780INVFEQ(STJ6:HFL3\$@TD^
@|>RSKU\GY!>>Z*TLR M,7N6P#%F"& NM0UB)A?VLB5@ODH;:34GJR\KD/ \>9#_!U"ZU(&JETMGB SVHG_0 M6;(E;
M2G.<@=OJ_U_4V7O_,=T&3.GY%EP;P/F/R?+G<4L;J\FYM)7@CFO*\$S\$HR-HW M2*1H-8>,#B4GM0"=311<"E4-
_ITJ!>*MM;,&S J_1JZ_?3P_U_?)BOU\ MMEC\JTEV;44^>ZB=UY&O\I.LH,0(U\$""Z
M=A59;+N1%KFS.WEMIGR@44_O3\FD=MSG.3K(+B.HZE>ZDB(8'VS"PHT_M;E DZ1A6\ S,JW;,G3UEVAWW"??
+8G&&BY,,2>62/?BB(="4\$Z_.*%IN*#?S^,I2UC0FIPVM8(W@W4Y@C)60.RZT!< MT6O.@\N%V(-
U_*^ ^,A28=N.PW75" \^%B<#*1U>W\$).=((I7<@*A\J=OZ>P M3;2HI%KG7;5>PROECX,>K6=S-
EP,&6S+^22>K69TD82%+HER%@SH\$R)M7M2 M@N"4B-Q%8>VP;.^|S+XR^H@8T*&14L-
U_3\$|TT7\>2W7_G\H W'8BHRC1U_G< MQEE0418(C"DP.DOE_R_H8TX2O)T_#C58WF_3)>SB\4A\J.%IX!%
MUVID\E\B\H6_-E&|"EQHT;J=M\5O;X9QT B=#KVFYM_ \YYO\OADA AU)"*|2; M&5LDC-
<VD5Q\$X;NE1'5)#.F6_.U\,8F#-5R\ MTDE"=-.885+*>O8Z6\^TV-1/14M8\3DL48Z;YU,>Q/31?S M
/J>T=V+;1/8\YY^@;5C07F>T)0.9MKZ84\0F.9F=WD7\ M0X'NE0^#5_D A34ZRT>BJU%|DIN>E;#YS
9AJL%RJ+&NWC>=>T1XM=0^P&7?3 ML8\K/V_ /DT^3R=S=ED^T^6YU7-&+QH\006?|X2\|IAS;FNQFCP\VA0A^CF
MTT:"25KW/*KWYR7L/S\|F4\^=8;7VHJ\$J\RJZ,R=1^6@Z<%_3B64ZLM-% M-1^TT7M-
C2WX5O@N2F6Y2D6Y#"LW2<5_ \C96 A=!\<"YL_VX_3==SH/8_AWT/ M'C#_#T>88VD0=.T57VVAE_-?@RC!&'
>)M;J\KQJ_8J+TA?E+;Q-9->#A M.9*Z^P.29=9:1VL\OMP750M#D'6J9)^ZK#U_*WT=X_2NPA^G')H3-70L?<
MS%"HZD,H6\4EA6Q=,25JM*W#\F.3XH&|"K\$YL8Q\$6P>Q?C\H\5U^F<_ /G^I M#6DNRH\EOX5%W
5X@XQ|J?2\$Y"VW,I:O)S_ 'S^<G\U^*+_.FDNM0LG\H MH36_-#N;+JA+";\$;%_M5-
>N3K&X'3D@)S^<|K5\UMK0AG@8U9.G1"<%&|K<00>N\EBN9R=3|ZYT' 66DGKP%O;ZE32%EPV\$0Q\33F7*+ +A
/L3Q\ZIV+ M5#04MZ&^L2\8>\$ _MLH_?9C\#^|K_ R\QJ5:5%T*ZL&F;&<*D_ MRDY"H\ Z\Z_UL\$'03UYA001?
_LH\LL_07;Z<3XNH\O_ SVH*49T@|D.4Z_%65U\I2F.8ZAU6N_7DZ=+R4T3+;^ED_ MGI*'_EG'Z4X_WS@!H3.*>40
(^TPP7B=>\$9B0\$^:F4R&4\VCB#T";@UOYGL9>+|H+YSBZI#12Y";*|F% M4:XU=[M MLJ\70UIC6_8B3IC\;M_C-Z?
TO@&|4PT^F3_VHU!_9T@%C\I7G%-)NYA=ZE\H(YI5_#97588\Z0Z7Z5\$5S86>O4"4=1(H^U^ (T4TOU%;&<*7_P^*
M_.Y4;W?U?B2Q_&FEH9QVM4=QK09_-MLOMH=PW0_R\>CAB@*!<6G&,:@G<> MDB*4NNZ7>EBJ\I_ ^85SH8W4.
|BA=YWN\|A?SDP2\$<\$D6IYB& "\$B%|\M22\$J MD;IYS/I^)*|C5ESA75(9H+;GUC_!7IVC\$)DR'B2-TT-N#5-
A#Z\JLDXWX M?S!=0K8012XU/8)V4/H?2*ZX2%2DU.DD^<\$5WQ_+NPBZI99" L_;%K_YHRG_MZXE|@:-
P<|.JL:QB@8'5\$AC4FLMLO)"#K(R\OGP\8V_F*?_9190V\UA>V M3+F_IYB4DN02O%:%L<N%@"@1"N\$L\I=M@'=
ISX<|IA_O*)R\^<*)B\O\I\ML\CR_ G3VYQHR4J6\$"#1&P+UH*\$S5D'6Q2.2I4==>A,2<^1/G\Z=U=03US,
MERGU=&D;38NT\,S;4&@#+D\ION9%.^5X_ "4X\Q08E3\U&A_H;U=U? X=MISV\$?UM\>TBNX6EP&XX5=/BH M8;|P'4
1\TBBX\ L&9M"TXR;_S=H16XP=YNK\H=+98;W\ C27T\^WH\1"DC_MHD\F/"TF.
S^|P9L&22X)%K=7N\$^*,T=^AXYV\>XE\UD)F#?OY\A_MJN8\I\$JN?SA'.K_30C"<|#(1=\$WT+U_B(?)L1)7E6M?>|9YIL-
\$8V6O_%DJKM% C&C%;U#4W=10%J_ =R\T MHU)4AU\FXC>A25^GLTG_UZM?T\|AH\WP^@.\$P3?
5X\;=,"5W2

IZ=K>FW8KS>FO6'(IWDWM3NHT1/>Y) MV\W,R0Z*Z7!#MIMXU2%@7R=FM\3X7F-'Z.NGE04L#?'2BD63,\$&=8
7*^0B> M7C=@,IDE*?MKX./@)NM9F8/1ZU=M%23TI=F\4LUIV6/)*D018ER6HVJ=S ME=GGT#I9.O-Q6(/3Q^?
*78=S\!.S=U+D+(G9C1%!'V-XVS\O7@UU>AG-D+5. MT-Q"#P#.L=2(J=%J\$'MB_?+WK M#8#:R4#>
>.;!S>/HU3P;5T<I-Z K@/6&f;R=OKIWAQ_.BSJN)L;4I+;0BB\I
MEOY%F74Q#K';+>X67(>V@90SHDR.A\F%XX7Xf7%+>B\6\O6*P%>10I6D^GE MK/066Y?
X'FC V='D.;?/3:~7933P33^>,&=535QWBTQL;(ESFCGK-Z\!R MS/*L.WL.FI.>.)\M'798G'"362&B012A@@J
M>Y*1\$V006\!#8LK(VOWQH?&FR?GX^*7;7!?!GQV.S"(WVR MM,'3?NN9#*!"*1B"),S-4P*/IT-
/7^ZTD7J/SF!;&Q9>*FDS4%"K,TVE3 ,MHHN\7M2H\$JS,B;:>^ ID-97S;I-#(^;X?B<>:(XB?0DBF@S;"DG^MI%
<0E;)@BGLP^3K MJH*!Q\$F I^S\YDI/ U#:<+7^R4=%f/OS;E-%95TDL5-50Q9G0E,S&1R%I;+ (59.N*L8U@QBH3
M;Z?I.W")G(^=.%7G2KJ^WR6S\+RP_R\!MY+8-73G\$T'B0)B19A\$8)B#") (MUG/;7&+Z.^&6\KU@KD?AQ?V(\$P&-4
9D1JR #;C"+6UY M@AE-TB#7KK%UL N<^<8>U+U+I;"1!+AI6&'= B;IZ6S&JPQ=81\+56L.9J M6^V9-<*EUK=5#T;Z-
@QD/4.&JEN.;^IL_W9K&XK;3IOLN+R,+*M.Y2A8U M%(4U 5^K<7X/%#-A/E2\$TUWK^VG7D\HJF>KOL-I)
M^O\$6IZ21Y5LLLSE>D\>U_KGUGSRTS)-L7;JC5\$#Z8.AUM0EB3 KHN\&H^VZ MW?YZ4P>^OD_/oS
<@3.S(U5XE^S'NI@OLU/ZN/=GTIPXB2:S\!*=%=;4D\X1 M-O<V%*X3(P_.991'= O-1VM=% PPO3%=U_NV8%7G0A7%-
D8=KH?238+*T M@9818Z@G0/00G(V0)?,.,1/.F4%IU0X?0G,Z*J(#14<.^UW,6M3D\$S1F)D\$
MQ8GF7B8,.2@E)3' 3M^+IE;7ZIDV@MXZM*ZI=L+6Z;S?<;Z;#_:@R!8G2+N-
MC9Y>"2WI@*7=\$IQ3=-!*'I0S27'7.K'CT6!?\$00&T6B'AK?WATQJ<I0JD\46 MB=9\.?ITW' E29(I*8;HG2DM.VF8Z
\$DK"&7\$QP4L<5.M 1L_UO"1"PTO M.:@YM&B\57Z9U(@RN?WR98B@*JIV"0"/":R&SH /%22BL.V-IEJTKKOKA?TE
MZIX"MHULP;6?ISTZ3%!\+^5_CZ?S.:#UBFI0.V*!;5J.7\$DEP(DT\I+8P/IJK; MCT8_9H,7MOK2W@U.E82//882,3K9"L-
M\I(E_0A) #HN Y(I0Q*H;L8^LC M8F-0+Y34XR\I.E)*TTF1M^Q\EK0JHD6<6\$HC 2@B*RRR;
M;I8M<#%\%SA\4M\3SOT&9>ZSAFLV%CIAR8\RH(+OKYS' \$E74"3IQSHC;.6 M>PT/WA?I4^#LOLOI2-
U\J THIE"NUG%I_=")85Q)7)?;1+D*5_\$. "D&?+ V M> JJ?7E0(^BOY\U%Z1V,VM_#C_ ^A;_YK=W&U\I7%@"%QT"RM,@
Y M^~02)&;5229*+UL/HIT,I@7RKX_B.ABB7;\$/MWKDC%Q28US2;AH-875-?
\$D0021D45*W#S\$V*=M\6E*C6\+.^0K<;N5-MRB-KTV\IH5@=0 L;\$)@;5030+X?
(46^5\I%"=H=*@F\SI0I10F1 &B(CDLR ML@3#YDTR'LC_ZIG'I%+(R=BC1" T#0?RO(05P^V0.1;A;1PVA>71*4Q'EG_*
MT?L4K0,7?0"5B\1DV5ML\399",O;/^0^=^4G3\6U5X<(Z;H7UG;<>M)OZ MNPQ&J9V.H01000>FR)Y6A3OP-
4%=&.,DC%)J\W1?Z;::;0N>I(>(4A+*JHU M#J\I(D;DHD00HJ;3WVWNE==#^=GH7.1I#
I72=RTR\#ZJ3:M@SB>IU5*_ M9#Q9+H66\$9?I9\0#9HI.I3BOXJ_7XX&"RON??GSUTSMI==94NHUK;.IB6@I\$
M'("I80'U)ASCUT^WT-%6E>\AX+&4G\4)3F"N4\2*.8S>"TL:"YL3#8RGP:= M#D>E\I"WETV/I?I>YIJB?ILV/\$T_?SH_*"
IG(Q;1>0J)"<.3;50_)006H\KE M.OVHH&G=9 MS\3J(NND5.4AVZ""2AA":%VRM170\SCRV\N^0_S^LL%IX>
Z30GY0:0PTQ" M.;BHVO386\HI409N@(\$+)Z6#+\$H2M@1M= S?>, MI?%=A-
MZ>U#^0V7OTS3I"06F^SS*X(PE_UGIRY;#0@.MK-MA=#@'9>@=8EH,AGT3 _ZUHA>@Y4/)R*.MA"5Y#>D^CJ9?
QD>D9>W(4IYIB M.=3SWR/N/CYK^4T\GTS#_L1+C;I-IC3#DY4CB@+2I#.D\EA
MLX6HDP)MJO\TBJTWE(I+N9)@?><03);*?08,F=MM*A&#)0X\I)C4\N\O%VK%?0\(:MU6U M;.E\IZL=5B\+;KU->
IS*H'O+>B\XW=ACIDA.R#;.CL+S+Q2&S6NN?D^67 M=
I0(.ECFBT-I'^.S4YR5GR;+VGS'#_7M5\N\<+EHG_D&HIT@1Z0&C8AF%IW>V^8/K_AB2;>[MRFV"4O\ W"N9L=F
MC82?%I#1655J>K?=-7VA-81' \$;'AIBL(M61FMC/P34"OIBL)..!O6S?XR M1\^BB4XIA0(7P-
BVF2(RBBH%Q\$^L^(#9#2KF.RZM\SK\$H+W2=Y%KZZNX"RAK MZ_9BY\NX80J2)40>
(I,J,Y+Z02Q6\$3V"D2<9S&3&Q09&5;4)YEJHR.VEAUD.\$ MK2\K_C9;UJ\#LW@34E\$8541&9A0J4#XD\%H&0" ^\$0<2@;O?
CVZ#5^S_R>NS M@=A.OZ6KJ07W\$RPRFW7R%C++JT;YM\W5PHBG'.&BRAN5\EMT;.F9SQYC382
M7X=H\HY*24G6;Z,K0@(.2B1'3AC M'R29N\$K19"G5H+.M \C\N":X3F//#A>HI(R_9,Z@2I8P#;7R+C.9@H%;L\I
MH\N\H\$;*1X%V\FZA0ULT<;851.;&4Y\^L+4)K#DYD#4EP\$YPA4UH-2C=Y M A'&PY/@H<#B+LH8+;0T\0+"BSNI*
I.;'"@TI>LH;/&.7.N4;K.SEB'X MVC""Z*T*4I\0>5>QZ7U0.+I96^BUP\I19KGD3^2O*L_@J+X7WB.L"."68 M)@.D
F.U-B8\IQV-?";.I00G#TFDVQ.NMX<7MSSK6\$(8.VGDGB\I'C*W&V#C5N MC8&ZZ)#9S(%4=Q%FZW=Z0V2T
MCL8,1F6PC*EJGI\E4GA=-J0\Y>Z;;2#_UHFYV*C/)7.9Z\> M9>_YQ#LX\I
H;P3Z5'0>EEA\#**E\KIM).B&J;VM?)WYH(B5;9ID""5XC\ M@LJ2W,.4?&U4&&)>48MH^WPS0R?
YY.J.\$QFNU02KA>PGD\I32I7V>3Q4J- M\I.V;+Y>*\$F>C'Z9;0U? \H^T/I9Z.0TOZ.D5U;SUN+OMB)X>ZQZEZ%DW+74H
MEH.IDW.J\I\Z*RU-AM%FZI&31.XQHOQC09F.L6=#(Z-2J9+.*^L;J6W#A>U M6V&^&3J;+R?
_7ETX7@W\IGU;.++DQ*H-9ZIM?;FB"#Y*S9TG\$Z-U\IM=.;X2
MKKDE.Q0F;#M;AFC#U;"U#^3>^\$N)HEY\$W(T864DVG=87^7PW%"W7IT1=L M>%;
ISGY>W4Y<5S\Z%;V0\$9*N\I1UE(Q;X""+"-IWT2;AFB@Q\W1%Z3=C9F M>WUT./KOR\NXK-LZ4=E'&PIC-
Z+0P>&*I1?S;.!02H?YF)BXQ=D*Z"1Z=1! M@I->XF=KJ*LJTT#&\$3F8J;A)(F)MKF8Y^*B+1Q;5Y\VP(T\$O&-MK4-
<6R%>B*6VZ_HG?P;R_3BXR M#W3\7ZM\MAH)=2V75Y+; !X(O(H2F;\$ M!.=M\$F5_E@R%IX)(U\$5#"0RU\?N@9BU#
(V0-KIE/2>I\$GGH)!S+)5Q5@_K M8-KV&.J21+B*A%ZFI.W^=BU7C;IUJ7Y&>9UG_7K.6I?YD@?>LW\WB_!L N;
MALE _>74J+QXW<#I=WK/EF^F^6>R^+ 5E_*PA1>%;9*AI\O7NH.YWPBMY_M\$4V0P@G;.&-
Z\XRJ7<'POF>=)^C\$E)F5W@&QC09Q_JB=U;9(2RGD&NW'B.Y(S_?UGM?%)!3 M9\$GI%IM(I7?"W8%Z_
%O"WI<L>66.U="I;Z^<=IPXSSD9_K%3\HT\I3 M5\>Y.H=29T^I'(A"6\$R)->M+DX-1YX^O.?
MG%W4T8Q0\I_F).BS>#_YJWZUSIZ03;0C-5F\$0.5%;?U2@D@DUP;J;.Q MN;4AM;G_<^5HS94WZR+Y+E?
X5QX)\3_\$PI4\$7GLJF@ (BTBB)C5QQYP-1;1N M=W;I^4>D\I\$&I.Z.%_VIOX;J#08C6K\W;N\HKZMOG\2OW\>T?
I_ZS6_OO>ZVWD_MHU_T&O^ (W^H-9NWZ>5D#>T7"7&)1D4SL;+M/5@'8>J;ER;+D3F\$D)J_F\$-P
MM?/3MSSM\8^+YX\IEF'F+U=74FLNK%K>H;.K-GV2CC.R3>?"?H(F&-Y\W9 MLJE_IZ.B8W'EMXIOB
F=IE;LM*U@X*X\$+I \M\H^;VD<\$N?P4%)4AUN69"*7 M;T\I'F(A=BD/DH9"LR.83+;8XU69P-/2;=-I*X//>E"S&N==I-
+44\I'E' MRH.K/CMM."L"@L8ZU5YPI*PVI(I1ZYTT;KYY/>)S\MI_&^PAUIWDT1+"B
M\$)*GDCR\A#;72=ZD1.@.10=&S%<IY+XEW?31URMZ\LV10QW7+=X7IOS
MM>I?Ij\$#V.Q%I;D)G;4AD8DN;N&"BJY\Z7I\WIT_6W AO)<("XQ78PIJ; MZU;9RRP5%;R**)VHR>2P
GD(\$P\I2DK&KIGOD*2(I\BV%L\I_M_.?8G;7 MLHK8; (V@/4^HR_@TVYCN*L(O#TE;?C1R;=F;M?I7@P.CH1\@)QTEXA
U0&M*3).>TX\@^22U-I(B0IQD%JK6S-8F-H?7R\DP<+.Y' \A&B8G^>3E/_ XR M/Z>%EC4J?GCC\I8%YT>\$\WL*D-
XYQI>6@4T?SI"R7\N_ZEH7E^I7^V>? MOIP*J\?)R&S@A>X)3B\B00&Y\;+Y)K5D(HK6.I3U-
TF4%Y8M@E\IHSQ@++8U\IAXI2.%9-LJA"*>MM1#VYH..&K16&72G/
M\40>J4L@B\^5YTI"XY9\&.Y1.&5BZT\J3*S+&"C.V4-5A;12"A#U\$. M;:>?<#A0-
%M112.V1(XN'J6OW07*HK;=!\@N1@;OMZS53U4I* MS-O64Q_'TGI7C\ORN\CXD\$JX;Y^G5^L"-
H\$S03715ORH4M&.N94+&20HTLS MR4\$S)80H8VU>_W2-B?"_D4.TV_!1*P-HU;UN=C_UR0?YE\FTI\$%XPPU;9
M\6?I_Y@&*V*7_.Z38N.OE?9+HP'#.<0\$EU3PH\POXB1&8*3=R!\IC5Z> M@D*?Z' YC#H""U\IZO\4E?
EZ\$S0V0M=.1% W.^AJY\$A;+PYL-K*D1>. MOQ=^>.3MY^IGCMNH\B#YSML(9X\G9T7Q0J(4H0;&5
04=%M7>J;9.WJ89PW_M66DN=1XE;/2"KM&V0A^B+G<781O _R%M6;=X%UG\9;*.++Z0_G"N\DX2 MG9%*1ZF@-
B@+U\I5M.V\&N>E/_U;F6'K-KHP'C&>1X?%WV\$M0UOR%L6UYA
M62%W+S.P3A))5DB2IKC("#+&4D/#XR#C\OW_!S.UX%UOF(.08>A005;R9R\$@&.DF"K*8*Y9@(
MRTIO;P+ZXN8"V+I@/"I\$1#Q7E0ZVJ0\2ZIF*;"MRTIC@XF MX\JO;WJN\;P>?>Y1=XOUZAQX5Z\$;A.P&L4)R(*F2;%%I

%Q\$=G2%1AZ? M3Z>@PT>L<%4V\$=DK6VMS:6P.>9UY4?Z.N6(T=V2LP=?M,>8W#6%?N@ (NOI
MVW;L^,PT>ZX+/->02VOK:7,U|Y>>VW==TC/T1MI!<08PWG29I!&4*?<5E&M,@*4NAI!%>3IQ>|'GZ+&#I?
38.*J@T|K S;CN35%9^>.Z52!T6>T4!=I7,S9X JOIHRLX0!&G16Z8USXEJZCZM3 XYE7 MAX|D3,2G^?V@?7+*AQ#I
|PWF|!QBJZ.)KZF|!9WMIO+|I42Y#1@|P64L8P<M/D%WD58Y6<%N% BTB"!,%J|7P2N1E!,,/V8E /S65Y6?>
R^>E+N/C7E GY M^8 ZX3 Q(K+69Z%Q8|/84%ZQ4KU+8NY*?YG, +VHZ)6GK?4(OOZGRS-F!::D%>1L-
)WUKH"/H8!PR!EWLB!+C1%| M5(92%.A|!SH#5)+|?79! KROY:@: ^8^X"(1LV2! &W#-VWQ8"Q&=89<@J2
M*1!8S,"#DBZ18KEOC?(>Y+TH3 ZEE@&>.CN1>A?|ZU|YRRE;6+YH(C =7I M/3F1K1)CLD%937(Z!YV\$?
OZT'6PRAH&4+>\$?UAL>H*O#)5_AO,K?|JUN;P, M%|4%/E,VFQRI@V23|Q5\$ "<| RVL4T6AP= Z!?
HIBEX4:AH* R\$T=%MH #S| M/LMXD3^&2|P|H5D,+D9TU|V|G5DMT^!8C.!""|39IHUU^YZ2S|U@F'20!\$/ MP6<
|ARXH6IYE|@SF860-FB(=1JGD5!X(R!\$5RK4%QBK+7G^0@I+PH2+<3I M\$ 7VH%CE75+(! B.B|M9!/?
UE_5AA|EZ^S|ZQEQIKWC&PS@OPL3U|)(EA(M.N4P:33WZOD>B5AV7_-%J|!(3^\$@QL&#GV|_!J#-;3:S;/9V3RU)>0
I@R M64 I2!"Y\$K.*AJ#J!IAAX|AWHJO J|R|@A\$PP0/BM;/Z!^29K9(2F?&8I M-IG(BE%,X,>NZ5M'4S**X#.(%K9\$9H
|FS" FIB,:&M<*&3@!),'3OJRS*HTHA|P.*UX>3;FY90>O4_E0#-.V|S<%S|5LK:2A3+6R|7
M)UQV/6,L,#2!09(VPVIF!;!50\$5B,HB6W7!./=AD?8ZF%X&:012P R\$'CIG; MQ?@O?
Q%^9_7Y9FU7|2PL4UI#5C5GA!=\$SA;YZ,*P%\$ODR@K>Z13ILMJ+4/XP
MLMVA ,VCKXI3^%O9TKCK1MR&_X2SIFP(D&S2+(14I+SK1" T+8XIE/0W9R: M XAXX5@90!|C'1P4/49G,|B|V%-
S|=,GI8K3*)D%&N:TUZ"8S<,(+R)Y) M'E416>,&|Y>A+X(C(VGJAT VSLT^ C.^6^*+@:*O+7PF7RXI(7U^|O|CI
MU'G+!\$M1HRW)U-DB"92/|J)?715,1:14: TG5AY07@:4C:&4J/8.X3Y. M_C^)R Z\$UQG0DI4\$6F<\$),#G| "9\$Z1?
2^OS^/H@>& &DXO:WY"U=R0YV@5LGA#\$E+2V073QT=,./N.^2PC.80R
M:BBFQ|J9.D(M0%28%:GY\$4K0YV)PEZ\$=|I+H=P@|L|RD|= @5_ M5Q_DVI?% 'LX/W,N<(M>
K.6&*QWHZ+LS);)MB^(GEQBV7W%W|EHU+SXTD?674C"1YU@V&:U X"W<=-KSP4NID6A_KU/00@80=
M(2J5L_4L>|)%ZC_ TVD9/ RN=NT|WT=E(_88|4/1JNT|W4E>^QL-|R'H<%%@C M?=\$#Y% H1@%@(Y_2!X'?
5#E\$K7.L|W|EVG&RN_CXB|JC_3NK8^G^XNC(MBU-\$ UB9Z,Y6GFASS(S#J,F_|C|)POT66A2329J|6(777F+;38N@?
\$EK9U MA_|>8=9'HTP=,:X*(9D+0C)3\$K1(*5A00=?=XJY/K?R='NP_8XK^|7'!) MQ%CBVA\$|EA&7*(&
QP&5YTD\$S\$Z5H|>_IK MC8%A7LWH(KA_6^"7>E=^Q_6FM/3A@;B"VYJV.PR5?
(19/H5!(H+)%TNOAD3=2QD0PP5FME%T+"" M,V|X+&(R|J&|^NT?3MJIV|Z(&"KSL).C(L9?#%3T
&2UXRO@4S:0T29B<6M_<(T^A R!F)"3T\$?8 ""W3S,Z<^O:EW\$ASJ' ME^1|>;F8Q:O+>AP^U@|GXY(6R8)0-
H\$KM<%OTM71)Q@=K06S7CZ6R(G.W+F-R?6|2#|/Q%)OX0,X8SYCES:|TYXBUPQ|8X|B@|H3M+F,M+"5AP844:Z?
J#""F 59H=-YFR;QN#-PWV+56S !MZ:I8>HB!; PBE%#:9MBH"\$6E|EN"L3;KD^V-
7FAB@4S|VFEWA|TYD&J&O7@?"_IL!_3FF)/U&:2O MHZFRCQ"|Z"\$|0IXE|5>?2,"H;H)IA?6RY*Y/U8Q_9KN_+I_#7
M1Q(-7>C_ "8MYE\$4:XT|((\$Q4@@3H2:QA64JO.MG&J='|>#O"/@:H0'@(\$4 M-53C|3N9Z/OLPC-
OI61H"D29:WVG(P:*8""3<+DPC-JWC_FWH/P(2!P*+NZ MLX^KV0'NTZL.U>0^W*1.)8.!W FIQ-6*P4|7"5K?
_IRW:#NFA>>=8K,<|!> MD/D04H9H2H3,/>>>+!4:6D=-6M+<@%Z-"TW|&17B7Q|/0M@=>WP+|^?%J\$
MBV4M""0E7D=^SIP_PO Z!\$I629)%#3|X %H9P3F3R:=NO7Y:4//R0'<<10W@ MCC0R,+0N/M55Q!;|U=(1D6!1F16|U-
^A MG3|2/74?SAV'P LHZ=VWB(C|LE=XG6;+&RW02Q>VKMW89#FG<|@_2!6| MTNB
+B<'PDLIE\$ET@+5VS|J2WH|ZTK_.B?+, R2E0)TF_?3W48ZF2+9GI99-MA2\$D5H_|Y\$!%C)E,?"YW-
FVW#;/8W\$2Z^*C5IS2|Z)HU)#WHFT!&3B:B< MY.4U)%Z.B(M>F9A|H#-VET7HEYD)F80Q77*O|M'ZJ!@ADA\$B?
B"M>;B\$+ MGAD'WD;R^D&3!(Z^RX|G 9+|VMCZX'>,7:|9?|6DA0J(|78!7M?0"-8,@ X(I
M1:L8A2:E|7%W""+VOSZH:3;LG/"|I7VSW;M0Y|U=AGEQS'COD*(X>H.8! MC(\$#N4"O.X*D;|:'="V-RF M|6J-
T@5>FY+4|B2&1,@5 I+ Z&>,E|'?0M1+|I.28^&D%\$#^4.8'UN|>?; MC;V M:;&:Z^#XLY45&1?)83%U|T.MR34C?
JOG^)%1^N"MRC*GLI+_)A^N656YZ|8L+J CJL'1+@0L#\$65@*NN@ M?/6+<).%9,^\$@8N/|NL;E"TRY<1:|Y1<#JX?
29>/'8 MJE M\$!="#VB_8>2MVU\$49B(GF;(EJXS|3G)2F"EP)/|)\$5?OY5H^2,|HW M?'Q|RD;""I
<)R'W!1YHNOY(7B2B3+ #5DRNA2E2|!G=AM;8'(O8=2O\$0F M;1UEYCK@LIN4_ PT4=(0|D-AZL#VA
)VC@.S)H,RBL'SGD.UC@,+!&6FP^F MN;W^Z_8\$|M;\$)D2|W#?A9|J3/@I&-|: ^81%1|@U@&/@"U5S|C!'0*FY\$ 9
MSNA|LPOL# #6FZK73_@25_(RE.IB.>TBS|?"83^L |: /50%^F_!./V =>+ M6;R|*9-T>LV^XRU+1JGHR72)4&-H=!L5
X\$|C%B#"4QISGO5#_,?^WQ:81# M5#4?3|Y#=\$|9_ SZ_MNVKG|Y&2YJONWMDF M7>12&3"BEHKKFR%*X<&1#?#?
\$BC'"(@^QM>;G| ^6RZLZ+&W= M)>3,(=U,120HJ180*4G,1')5_4JA@Y5N@G)KDGZ^
M6M3JGQ59:U)WRP06A5WW:")+O_Y-;JVERSO:5R+UO MZ|U3X0/TZ1WLDI'DE"J."21YJ:|^W3S|K-
^R@Z>F"2"%Z:2M91U20,%_KO:WH|,+ #2K MT U760906Y?PO*2TM2Q,4-PF\$DX\$E|U'T6,@EYCX8Q|H:V-C)*ATM;ZZ|L
M|:2M_9-((KOU15DJ%(*F83%)DEP(1|L@1:Y^C0>*==ZXJ#6N? D-5+ W/MV^AA
/IV0|V\$K4#_0,14|TAY#B05'NK9=Z#Y#IX(K6FF6I%+YF 94R0FB M\$0BA,&:235X :K5045G&9UW|R^VE9()3&I'H@2
MZ:8TY.'8!R\$*.E"%27|YN.1>Y WOGM^@*"|Q80.UL)X(?U;F|ZSWR:6J_9
M91%RD+1=0\$66P7N5@'"CRC"448_D% ^|B|V4#9C|M'.6\$ ^42ZWZ*|'.0I: &: MR /RXHE8YP6X6'SBQ2/WK>W*7@2^<-
#|J8F&D>75@_Y|Y|2-HS_+PR+FL/ ME::>0=-8K6;B:H8-\$*J2%9)9CM_|BCRYQBAIN*+367>704W5S+@E.)T_1
M"HHARTE%0#P2XD-GBYC)(I)"I*7*DS|A&PJM8=OVW53=-BTR5YFLC_JZ&B(H
M(1DXDRU=-A,)#S(GE+3RSR*E0W33|V|J<0NO FV*J|8(3'\$%: M7HR.GF?
6VEY|6>G'ATIUM;\$!G'7:AY+>G'O33S=&KJ/F(=OV8Y|PQ@>K M.HU(T2@|U6(|ON@28PZ|R1-4,GF'|<2U4'IA_WD?;
09R|Y&*&R=#(7_R1T4V18W@8RQ(MG77!|)N9:SZ0^4U@(#CDWM|2%|=(D=FG;|+3V|_""HUG.@%DS\$JN?21|;DT
M((A1(2/O&A3MF_Z1,\$B4X&/L_XQ0=SV:D P.=CV4>T@?6D?IGU| M_/?V|ZDWFO+!|DDK*XRJA#!R1H|_E9XB0M;%T-
_1!\$TR '5SG#WK-ME)8 M0ZMNN:@VZ&4U9'Z|R+/OLWP5SE?|+3&9I\$> J1*YICK:A+H&VT45H,RG0Z
MN6B%6^BAO|T@Y|"%7Z=5UT87#2.W.PGZU^SRRT<|7|H_#+|FG^""WDHES|V M.Z0+J7T,MK|P>9J|
<>VO1@H"AX#:#A7:4/R489D0U&2#6SDLI9#>#|!"(M4*GTF67\$)P MA0'G104318GRWD7T2%SIW@>/9Y(LKH%Y(\$-
E2,3G| ^ZCCNML,W#U|?9YR^7 MRP|TD=-/PV<|LOD%0RLA*H_D\$9 OY@K=|2@-#|7K?@ZMNR_PL@\$S>*|L^"/ M#H=
|T|O4>F0P*8VWS M& WY5'D SR4SGD1283+V54_>WG;247;2_0 |J4OIGRM|7.96 A1.@W&KYCE MHK9'8I"*.
|S(8PYG8UTE|>WC724C70_P*4N59J|I|VERSRT7Z4#KNN, ML%RGJP|M@2F>3>1%==Z9N.(+UMIZ-LH-@UO
=<7QC-AGMM44'WM9W>D86_MK40|00E*<|I#B3Z79WF+T22W|VN\$%O.|H@|GW%E|T<+O^7,%O|YQ? MX>W-
\$U32(D8'B'O'0S-PC_Y|J4L)C@Y|DT_G| M+!=""T|Y,F&@P")Z4I=%= M'&V|*X)_@1NZ%W!..7#TO
MB""|53OX,"F9^M00(\$!@:(MBK/>*&3?ZM+.OF',O|A/%N%KA|7@K2 M9I8M'6G);PI*U|8/*CB(3LE\$ _S,BG(Z#VX?
SMVT|S6T&|_I/V:XO_QB\$%%M:|@*"0(4JX%Q0(P6^+=A5*4;C|0=0)CH0?5M_|RK8C""B|R^+0SMHXLCU_5U(?
6M,+27_M0@|H|_M'&T<&D.% ^ (6B|CCRDC;X""=X=H*Y.^)@|L;=/3B| "T'PDT? M)33&R|^S!2;Z;8UM67"HPC
7:9TI7_-O@ZS|TJQ9;VV*7;H3W|WU6G7C/92 MSKR)9|M6T^VL7C4N)AU9A"OK|&E!-\$R#X:CT"79X*1|SOD|O>+??
11Y|@&M; ^Y.J)JQ:(T0\$9VQ&4YP%.\$<=Y"YKJA=(|Z\$3T(HS|R|ZS;@,83K|#:,"I5"=@A
MMH^_IFCU>8^_CZ5*(K&850F,PC"9%<=7U?+X^N<#(3\$|EK4|L M; <V|CVT|Q""+@5D9ZJ|""=6B-DT&2=8240R
!&E5*ZQ9:KZ%#:"^=|^H0VT=A M4VIRU;=^GB4N,&_)I:) (T&9|'6SUMK401,3F<4_MMT_#H|7R'H#FIS7&Q
M)KXXM|&6\$,&M29^_9'3&6!61V"9EJ<3HG'R39=F/KF. T0YG-RP|AEG^= M+SZ%O^KCOY?Y>9Y=?
*9OD;"62XA|)"U4V"G-Y4.Q\$A(L2 RR@V^CK:78!S:" 515N,Q>COYPD_\$N<MD>A7@^|)H^!1:N(V=>;2/;?
>#&+ X>+L):G9SYV+PPIFX_ =1Q= '3?M0N|/G80A1Z05|N/HX.G&4*D5\$R#XA MG>\$%P66MP)#|QS_SG52G|X13
\$|O?RQ<--"8WQ|A! LU4, MEAD(F6|VDK5,040|9*=2P&< <7_=:2RIE+0O)%T|T_J05909)M_|E2G%3H\$ MCR)|T%H:

(3W+Y6WLDQJZ974TPLFHV1!)*C4TCJ M*0FM02M QX U%86!ES47D^LZJ2H4XT/ PDP&MIV2>B8^VSZJ?2*?A=E00@:
M+A*NGV(VYD\$*WO/B\$ "8'2@,"KP3!i*MV2@fA):!ZX>(66"#PJ#Z E^FGX# M)34>|ORORF*|H|QC.N@.Q7%|
A92T4#?T5IQI%WVTD 3-F^O6^K!-6VU F-M#1.OXKX8H!U(*AS.?6TN/'< 84_GWU'2"YQO|V77*\$=C7+4(54B3!T..64
M(G.GOO!%GE*GT_!8"GPBKM):?IT%UCL0I+Z>O5UZ9GQ9S.683(0P^L,Y
M^BN:%%.Y(C)LT<7@SJ+G1DCV%ONAR.FG|W(M|+ #L^&0_2S.SVRM7!;-PKJ0NGL^!;44<44G5
#B|42T8S7>6!DS|A0I(G. M6M.MC5"Q95!T#83|A%.@S|G?VU-4:EDL\$F#EU8 CQ@C-SXHI5JA
MX'K5EPR" 40!7(-XX3B=|QVOPC6.FMJ\$4W\$/M(R&5*0@^1&:R5R:G9BBX M6?
= %XV!A38,=78E!9?;| PZKA:GLH^!&>4L*(6A%HP;X&0,|4N*TNE%1)N MK?N2D;"O>\$|J1 L8:26&UW4>0Y
%FY(U!0'.6|=Y=J#RU8!X6QJ>3/WR 224#PO:FF?: MTE4GD(%3=2)59@D<9QXD.9*-DK\$O@&Q%G2|@74DG9|4F+U|?
2QLB#:Z0IO/ MUMY*ER8D.O3I" OPV(T(?&IF!>OH?G)- WM T!S4E|H|1RW|:5UQKG++H&
MV112B=D=9KE7@!HA4RBE=:>S.^XQH8|@&A;M#3|BV>9? JU5E|?YXJ>K MKU>U).L|_ES+M/ B+|TJK-GK0
T3M6NR!BE&TX9XG4HS3?; PU|I-H M;3P|I+XYVL5P/9|SW7Y|76H|=Y+ CY9=YGL /_IX%YGVAW1YQG4TY)Y8
M8+G8FB!9(0:CZEAU&WC(*LO)=(OKSM:KY1-3AL;UBZJ YS7 M/7I.J|^<(EGHD|SDCQ"2H73?L9NN\$=L-00"!3?
+BYO0::ABD/N("2I"<3BEE4@:7F(>8LH|) M^F3X9+KP=F7J;L.NE4.QM\$QJM/W.0NV-
N2:0;0^)^9T@LSJK+5L/WDKZJTF% M5!-BCI-Y!^K*U-M&&>5.V1M'P^7--.#NI_GRIGU9QR':
D.N.G*06&=L/_|^XR/GT>#KB"V"5|-=|)7+!Z; M-P1^?(G|V_IVY&XZS7X=
<|YJ%^@.39'@8R2\$)!P8E3%QY8K0H|^..J%FOURK M')WB8*.@H*Q*\$'7)P-"C.Z4(CKZU^%YAL|^*!VNV6|?
91^|V>^NZCVL57JF MYM%5:/(2D% K2'G;)B16M@X4/GBRRA>|J7_)XJ7^AA|K6+L2|CN+E7FIY
MLKAU'YD.KNALG LZ9=#,UGZSD!\$.DBS+U%-%&'<H'FE&W\$Z_740Y7NA^
M=5"M.YC>7VPK*V5Y242I0*IBB.E(3*=0H)9K&X/9>-|!&D*W|HY=Q|I+D=WB M>0=K8:Q2C5ND?OK/?
\$.J.\$F'1/D.:@%/I6PA,,> J1 #R<2QL0HP=IWL@&S MGO::3OK.WXXSX/EK |H6VV6/WRIGA*&Z%Y|@QJW T=0
M+FN(Y,6 ER:ADQ@9MNZ8V8SX"2)TX+>2HZA|2OA=-,%QWS|63C1+8JC.:@V?
M4PD64(@4UQ+=/7AGS:E)Z9,YI\$X:0)@V2TME;D#=>CPV%*&=RWF=HVVI". MA:"|(-
U0H6S'Q)IQ%4.+@I77&*3R0/80? K1/0QE#^E#N=29'^>S%?DDO-MA-0">A8:I9=9A|U+I"-584%*(.8G:T9>,-UB-
#X=&TZ#\$SY#;QPWFYY1: M2Y>SH5T:'Y^7N:RG+|O+F>"P^?37>0*:38Z>|=RJZVKJ|=C95RM?I(V0V
MH\$!&TDEK48V=5,=PY&^80D*|ROZX/2 MX7+L^BA|CEV=X.1*=L@K&\$0ZLN-(M%|3\$|
%E;DP@U=@YV&6K>9Z|>&GR MV:N+DJEV; +3V/7KV>07K|9(SW@WUT?"KX%2H7+6L|YZP2*!1&,-F&" +
M\$0F%U2-EI\$T0M|V>Q28^VSZJ?792T6A8M|DVT0M7M14"5X5.G" T-2(KS6-Z M> 8:4>=G|WZ*&I\$;TWX8?W5Y?
+RW"1:|28W--?U^|H61)>VL@BD%%#LL(H MP>4:0%&>YY#-/|J_!LT4Y|!&! M4'6&LR+3PVF"=@E9"2-
DR7'"8N_(Y0F=09.|8(< TK0/I*Y^)_%|1*Z>|7|.EWC3_V::AB<:KX+6%#H3)
M",H|!%>2A|AX4MH^NT@|8FCK@%LNXF2J&@|<4MWUL_K^&^!J;K&YE9M3W_&L4"TM E3R:9K6+O6,< M
DL(0MOH@K>>VWM-#A_IY/GX&J_FXFPIZRD-|K(TB;JADHJ'DT"Z84&)34=
M@9@Y2.:35)\$QG/V'6LZ4_L*FBZK#5|VTYOGZ=3*,>Y|HC_LXJO M\$!SX: UHWD4P13OG)Q-K WV"M3)>HE
N0RJ6Q!>9JZW&A:E*=84XWKU!_MA:4R?5_Z8*U,V5/I59FFT6Z2F"62A:PD4'2)=7^9@*B9W29&%6X1E9*|^:D
MM|=-94R?1_P:Z2)3SP>|G%7|@9J_!E"LA|VOF\$14?(-AE5V*UMG!758 M-
#F16H%W=,:@*XTSK+K_GZ"2GZGD&\$K'?394+>K>.,|K3887+^E|ZXYON=XB&KFP|NU86+Y M>N|7M=MOA|H-
94P%6V)!T)@|F4R9D:-K)>A44(@,< MV7?KSJ3SA66=(7A37Z+;797&VIH69R|I+>ZN|M KG ^RV_75Q*HUIN_#T
M5N'G4N%<D^BY |R|?K'0@2OH@#M0LDB)2+6V/?TX1M M'16.6N%,|D.0R3%0J:9>.>8AA"0!0HC:Q-9W_I.?
ND5SKUTW;G"N8^B|BCI M_(C+R|6LC@|D=28/TL\$RXY_V!G722.60OD+M0GJ<+16UW|XS:AE#;CV&
MIDF"WI#44&%#A')P4>+KX\$EI50EENRC+?<1PTIU_X4F,D+HL:9*"#VTN= MDVN-HT=(>4-
0\$R4U=|V6B|NSCU46JQM>Z.("K0@Q20U*. DQ\$W=T|<,*F5B-MMTPI^M1,**&_W2#DSH*OTW?<7^8-
*CA5@*74+!AVEZN 3 %>+!@I'5*E7E.>,<7 M/4'E|2VS*66:WTP=>|NI>VM7((AV>:"9)!L DM|5W.X*+W(|03'.D)+,X
MR'2*@2B9H.4^<&+05.#1 *%P",9^NEHLZ&2D 2L=2;@0-|C3%H(4I+!\$E8M9
M|MH'Z5|V/OB@-2^6JP/"U|3^D\$WS5W U,Q+DHD--IZ&SGB2HE OKAUB YM
M0#65\$ _NE#%TYR@E|J/(:AE|VZ&W&?DSG;-CJUCB)=?YN?Y+*8DB3,&MC|5 MJ",_23@IL#XH:Y-FP>EA3^0.5+X;
|SY+WU,J+Y|L|<7GW=5D% ^POIK ^?| MG#|FO(X9'9=XQHK#;|DY_0'K(&9R_ \$+P?F\$BM"#N3|3^6@|L|6|J|D#4X7*
M4)6'K5C\,%Q^&^|<%XF|7ETB| 7+!%8\$G:.R<%Y"R|H2'Z,"R:*UEF4FQ62; M&7=EZFTG!4F#>|GM0^V&|UGV??
9QDO|HK|!C73\$LHR1A00B?PHLZ@+J58 M'5W|_A7I2&9>ML'1X7)PWU@CE:) A2#M128GQ6I'6HRI.C&4|5TF4&(C-
4F M'0!06?T;/K!^F=2+^,|X"EF'_V|UF^RONW>?|"Q_6_?#?'Y^QC4Z M%7P""0+YYCQY""QF"!%ME8G8?
BPSNQLNPEX-7H^NU8<(<=<=<=<J|3&0YY#*#0 M9Y8<41-8*WV8%4A+N:=DP2.WQ06E<=<JEXN-3:VJ@U=({
M<@(<7>|W@6|5G"FU9&:5F*CEKFGO&5|HHS%Z" I2RY0YK5PR7!(CGF6M+!"M&YC-(BK:%TW\$>:K9L:%V7
M;8,7UN0\$V6>BS*.&8\$2\$HD/QG@7.>>KF'DZZJKV7 KI7M?>1W@'U4'=K#87B M1?@4@%> 5!5'R"U9DG.J|/-|,|R?
2/16U=|NXMY?%Z=2U=Z%|>JHEY5|U@_M.LX Y/XZ/I6|HAR-P. #6"YJ|FFL#WHJ Z.ODBU*939ZQ^7)X+975?OD8-M'
MM0/|9D25RE5<"%|P*+KK>+(!N (*2.BM=1)-I|^|HJGGO|O%|<@^%36FX M::,%Q%VM9+J^|LON/CT)5S|BN-
UKE%!!D5F3#1L|@_-K;2G+N-/B M#S.)9C0.)XCW@6.9TP709"HSNK#ZSQ6K9YD;Y^M.FY2(H+2@XX Q 2X++A3&
MH)SKYB(|3^P)87T\$5Y@1T(*?KX0"- M-ZPC.8P'DE|V>75 J_YT%'D|&.=K68**(&8>.^W"O-BLB:_V|!#9Z'1+VA
MMSEZ#1|PH|XUPVJ|U\$R4H60= \$3FUW,5G"\$4:""H%6Q4|4?G|VMN^MF(SQTA|/S FF?1%
|KDZ%*#8.E(*S|K))@|J0S|RH|G|KSVED.CK?KH;X^#|_-YB+;SU0215^+1TSS MSQ@#X XMY21G^
%|>+F|W+/62CD#K.A(IWK\$')FP"QR89)PDC4/P |R%AYLL?|\$|>_)L|= "MQ%02:|^|H|_1 |PDHZ|^W_/_/C?#
<+A6#@(<GVO#9*L@&N=)PHZKO+|XWSIY M_@ERC|^E9*PXV34-%C-W@2 K M>G/4\$J5?9LJKFWO;"&2M<5:
<(\$Y4,9|AE0|C4|H<|HW2-N7(?%QH|1 M--3-?#|!#I|LO*%-^|5MO&H<--'5>DC|0RI> M @8:R7B|A69K:PGS;F-
J0^N9<#9833;2.E:CD@:)2!0|&.=8Q%U;%V^V(VR M=\$O)3=J-T-<+)TDMBG|?2|(+T= DKB7P7%S(IPD@IH\$K-
'>6>@Z.#LN;8 MYA8<);T^?6<91G*7 =&#V" |H|V3OZ|E^|+|7)F9>2"D6.IDJO#*VLJ3PUX
M%>^|D|G2|LM'.2^W%+YN3_ZHS4>32D9|3/C^Q>)=K>_OY+@1SROG%_KO_-M5F|C|=MH'\$3%X+
|60TG68;@:'\$|F%99U/DZ\$*+DGL*8HC.M1Q:GSDMJ MME&YDE(|..S 47|&ISC\$12S*KM,9TUL;6"!QF8;25_Z7+:-
/J>REO|W5JH ME%IW\$1PR=9I+!+J0^&6"8JRW|Q0L=>NA%R^L|K>7|H|ZLVNVCBU.I>NS" TU05 M-J^|W5XP&:A
<1=GPI^"XM%.:@^)|4:|VF*|99R\$:@22XI4T8?"C09W/_J MVIT<:/NH=MQ9U.H:YIFK@T5KR5TBLZ96|C&
(T_!'">E:CS5Y|_H^&BZ^RSJ M'HH:?!U8P)M+@I2++F6<&KP.4D02DFI>.!%M.ZO_1KJO@|I4CN%C3B+ .B3%
MA=\$*E(NU&f'6\$)EA\$|*|JPGDOGF;ZA<^B_H|+50T@-?^XT+LL8=4W%ACKJ M%92Q|HRV&0H=BD@|^D|/_|K
::AWB4>YMB0%1L_V9TH:U-"#LI9FGF OM M(G|A&SAFAI*YK"&\$2%2I|_)DLIFY2|2CRB?D-!%Q|N(A+.%Y?
X>1%N|2.D:RV&A:29044*B1|F'BG RT:AB4FTZWFN/N:1V M MV\$LU|^E>JS4BWN/7) FE^|_I/8'/_+X67-
T^RMSRJY9DW.=BXT'F,3M%|?5Z9'EQ:DIY^/S|?+G|B5;4=8=VXE|V+JG=) M@V58YXK'!(YQ"S7=F?&DD|G?
G|PRH7GR3|X1/1)=.1|H2D#|JDM M(CW" _BIHQ>&B0?J9XF:RTI:8>%XT5#RQ|XF6BXN|24KMS80^/EEWG^
M;77\$UL|^&^W\$Z^B(0LTX5YSL=TYGO64>7\$8"/J4.3*3?L>|B@9E(WHY#GN'RYM#|K885JGE=
MB _OORMEQ1.2M?;7+Z5@NGO_!ZGWS:L"H4SS:8%5DP@G_Y.L2\$0^2:0RYH MD|6L%_.|G3.#D/=R8#<1%: ^N5IP|
?>W65;OC PKUL@8Z&K(L>?T+;3(M58 M7+8F%=%MRMP0"?#J(.EMW_V_|U|J0.3A^YH&|NU9^XBV: Q(?F_7EDG M
TOA?@2\$ 5&YIND-A"V4U: 7^59.>W-RIFBG)\$-FL8V|R+4YURA+^YV=E"7Q M%+%KZ.?>Q+X<^|VKM|MPI?
8GWW^&I.6:+IKWO|R5SJ_RB2Y6PS0W^Y.NU6J M'W!1DX'.!+?EJL=I|ZUSQ_XGC^8S)*!SM#V|:UERR.MND-

MKG/LUO*QH5L#I&GH:/%ASHV!^?<+N8),2IKNYL PTU8[X:67L_3N32ALMK:%C43&Z@K.O M:C2"L,XK)6H
J6HHHOME+PWICG(VT2F12GD(=#=@^LFFZ\VL+C||6D1 M+I8AK1+,#DA!>>XC&Z:A|**^42K*(VO>0\$KOA-S7HY4Y
(B00I5&"B%X*A MS,C:5W(<35.I?CN/2?QO/<|A9/7P5V=M|(TF+K:6VBO<69A/RE4_1?4JU M/(8B=*R\$E:(>+Q+SE
J.G8.RS-BO,??NF.S*=-8E2I-<|>-061.0D?R-2W MS/D061^W:DI?N7C8\$AY4\$@|B.8&F&C/?& 6- M5 HT)*4J**+(F
%GUD:\$@U@>18(Y55FH;HY0|Z":17RTZ,KI#- MDO,N|@Z9K4C")(*Q766TE#F9DES)2ARCLV\$V\$S(2TS=;H0MP(%L0#
MPB9E3/178S=X'#"@:0AT2ZXI%J,"6HD%A8>#H&(02A-&N9OEI?OH V<^| M&|@?243?.CGHS|L%4?9YEGZ:?
XVSBW4AWN<%KMSFS7UH4*44@MO\$*,QX*W5 M\$%.V3G.3#.^6?|9AL>/:\$P?J9CZ@8:L&C7E|Z?
Y57V_:%YODI:#@DQR.3 MU181B@E|(@TW7V7B_?E&@B|88).)6>C_CM:I&^A"5>0_<^
MB9M|T(7(AI4SG0D:OXCFW&=1%*CJC<-6**0) M.O4=4CA?G&!(E0GL^<^)|X|:#.0I.>M1-?8,#B|H|BN6A,S4B|*#3+
%!"E M3Y!)<D)9\$TR34KE3K-0=U| 838L-\$R0|5*)UH>RM?K>15K079.ZCDG^K=XWU M@8I?
CF54&O@,P0T|9A7(3%/7XM_24G")AZG<PDH?30QNGA0,C|OE(3M/ MUIC7|6@M%HJRF)62,;E3,\$|:BOQ)FZ2/0%K;)-
01N\FO B+V7P)4(FK9+A M(+<F@F26\$%4-< 4C4X7?F#N|2SUG.Q:)58\$0?+06&V^OI06|QCXOE-TRS
M.L_1'2S3@:B&EL&CA|S|*#A<2?A)-SXHG<.,98-N@<X:VN;%&0U""D?-%
MK8V.NYA:1"Y50M3U M(6N|CV(&T>M|@2DLMT%SK;W.5G%>Z&O+>U.'HUH# M-GOREC-
&CIU:K754I=W5Q|W:&ZEEAZ(D.D&0|_7L4E_I^K:I5^IS^NYT!Q M*Y5
ST&EK\$&).H|9>#)CB@K<9C)0|S||9|\$NYN4EW_?MI3%/5+<|C:|=J2I M0-A08P.?(<^HXV0U-5/<|'
Z0^Q"C !XE4!7)B08*DJ|/DF:VJ:XU""|B+P4 MBZ|Y/+YQ ?%,L.X>.@C|N%QL+G89)0^.%N+N|7P)"2B3
P@BU+";1|5&44^K?P|I#1+4Z:HOY96WPIR:7I"J:.*#399HRY|I3HJ+0I7H:3A MD MK1?;|=||2-9E,E|<^U "U5<)
1N8LS+BO_0%KJ#93U=?K|Y7S:0W9?GA M.
|L SPANEEH|WIZ52UR|S^<7F=&9:0%\$S+D6.TAH:A#B&:5):2DBP&M:.W3 M)|LS|<|0>=%PEMXY9WQ:5?
R^00E|8="KM@)?YN>YNFXADO?F+JNL<(<E'|J|"PPFG MR(&7X+PF6PI9@.-|Y:=# ZE8J+U\$)O3")@-
@X<^XAXM8*8<\$UIS|2'K&B|D M AQJ#XESGEV='J'|&DG'3#K|A.:;^4AX@%/+3_07<^5J1N;/L^<^S3'9W
M|46X>|>=%KJ,#HXVE MV5P%C|+D\$?|S|<WZ1PQ+/_O_!4\$|L#!|0 (<|J|7ED"TI U.+8!./M\$ 5 =&EP="TR,#
(E.#DS.%|L86(N>&ULW+U|D^XDB?X WP*7_=-6I59
MH(L@P0=Z9V8MM679UD5:9E9T|M6=B:#,Y+3"BF:E/(OGWX|/B0J)%\$!#)R MMLTZ2Q%|TMU_ \$)SN#G |R_X|K
\$7V15E^O50_X) 3GZ\$Y KOA:EZOY_3I MIS>P^</_<+<_<J=<^|@<^|O/KP#KJ9^R|7& "RDG0C!7A:;CZ#S6<)_K:N
M_EY^H>#|JDF1ANGJ+<VUZN|H7Y?WG#8BC/<?7|?M-B)|DN,X)A I5\$"< M_++U^_?OWS-
U8M |RN|G<|)HRCY|: Z M3|WEWXXZ N YHT5R-"R"- 7W>7UN6I" 5CT2_||=W" EG^4|AN:HW=-4-@;K|
M2|W|MV:TTV#^D6^P-DKS\$^POPR:7T\$4PP3|<5LM_O1O_P1 "T>U7LH/4@'S MW|_O#U+DOQBK0AE)>-
VKZ75:D6'S>TVKRC3"XU|W3-M|Y;_<J2X?'I>R M_|WG2JK3CUU6U<%3#9?\$(DRP^4 GRVRQ7L|^)W<|QK_8:
<7|+Q>_8IK|% M8 >3UA|R>H8'9*YFN?U'O5Z)N;Z|U)7LSX|OZ&^%NL-7<|PM=B3&:"|+IX MISIU9.R#1H|H0Z=3W0-
6Y;>-7 C9:LN#1X-2_N2|?%MH:WE#XN:CE?U>; M^G8E?EMO9/U|:F;U;R7J|K7C|UM,C;^M>FEHQ2|L0W?
%+WRMX7K?AF|!|UMF.N.M|<@ \$ FB)_? 7""O|ZNU
MIBO#B^<^U"17=THRDJO|K^EF_*+<6FE/4MJS<5Y9N%+!*>%2B#3) 4XH@R M:9,1|.#.FM&U!"IOEJ9,E-@&3\$^NE
_ZU&=+X&BX3+<^EO<_Z^<HYETN&I?H?F&+0<@Y|, MSS^<|QNV?OAFOW>K|E>|G'_S1'Q| M|V|;R@;:
H6YS7=)|3YR.*<DI? MZ^#;Q%5IMOG<|Z*HV>FB|JE^5-5^NZVTE/VG_85&|.^+&.&B)&!"1*%
M|B(EAP1S|7|L8@+|HBFX*+U'6A/K,P|3D##"ACRXJ;7="TT|38>2F.L # M_9|@#|.)Z|A): 2| @D&YSH3RKRO*
Y*DF|GF\$GX+YN-/^>?|5?K,ZVE MUF\$W%7WX(|H|N3(*;OYO*|* Y1B?WM@_&+T8+G<9PRSJ*3=0JYRDL_N@
MMCQC0HC(B% N^L:2E"-B-IRH|V|3>EIL:N@)S.ZTF#Y)N2NKC9Z|5 MT)X@Z+<BZ
7MX|XS=@):A<(KJ>DP"Z:TK&)E5C5T/V%.M%N")>DI.R%+|ZU|D-MM?>
<8IQ(D20%9'E"M,Y2\$612Y3#G45+@G"2%G6=|J.3)PVR:EHT7L_K#?J<=FF7CG16@WT?G+_"(M0M|H|LOJ|3^VY>;
|H|FW5>.U=<+FJ:R2%(\$%4)ZE_1(0L(+ "K_92I*51Z3 MR#H@/4)HXDW3\$@7UCJ|H#<_<HM@=2"AW?
940Q1T4N_)^L2PQ|W"&<^L\$O MLGT&C#|:0011N/<8_?% VD.(@<FUSO9|C8N(JYO FX5 HT@1A|DBMYD|N
M'2'SAIN5:/S%X,HV_<3MBE=2&PVO9/M?_?R:Q+Y7G_3QL3J7G|03M5K|:1^ M\$;I< %^\$AT_M/^O?<'RFS9D+O<"-
&?;U4Z|YN|N/M'.RV_G1_VXB^IH;#6+UL3;|PP:SVNW M8NTE9AF?_/+PCE8H|;WY>CE^OD&|0\$0#06S "-
=;Z<|Y>IE/A,7?F^|7_7CMY4TQLW;U>-V8P)|QN,U|!#ISB_,\$95F2PP1)_B
M<6&R0_3K*BND9/H5%B7.)3\$9GE/\$%2:HMM:P@<(N:|T>=%@0W;3R@#1KB M-V'2;PPZ5AN(L;2,U9\$)Q5=-D#|V%2=-
SHIP)>2;9V|*W7VBY-\$EF;1:5 M1ZV3;A_6U<;\$Q%ZNZITN0U#_L26BFUVNF6|V|KSB|UIM0*.B%))!*)
M&:14ZPN+YQ;TS<<66|XN+7|LT> @S9*W:99+ MS99K:L=T"U>07&6I7K@HP0)BAI|V3@2#).
(B5E020+1%FE*1_U|+<UY@;|*(M+<1|N6K;|A=&@Y_E*6+4(X3DN4P4HG><|H\$F\$T^=X1)C""61:A0BY-5\$_1%
M%<^YT;FJ=?8% M.FZ*V19).S4|_3YN2O,0FCT+8*U_6Q_VX3)0SFK04>Q_2LV6Z|PIRA&*IPK' M|7;WEQ|/%37ZZ_/W|
|9>+F*.<|P3K\$V|A\$&|VLZE*MMV8C?A|_9L6 M9+W:.*TT^|W9CFAE%'M1L%,I-J52E(!*=>L*)
<(BSB):2Z8@N+<|3G|\$= M<-M7K/QDXA0_YZL|5X6RZ:SYP/|6SL_>#0I:IO9\$O_8UTV|CK8YO,&3< M%*4YH+^
M*\$H1BV\$B1^ZU:A%#@<B6'69+\$"O\$D(|F5.3-"8VK?HJ4(6I+@CY:H9?3 M#LQU CLZ*XRNOLEYZ4)Y8.Q"?
8N12ORWX=05%MC5G_<|Z:79 MW:18?2L5_NHR:XJ*8V.IWJ7|EKIOD07+'GN/9C".L=CM|K#<-OV>#1 S<@/;;>-
YN4@|2-3 M8YO,40KE|T<@K>%(?%:X@?>4UWC^10_?3ZX7&Y_B|E1UE|*ELBG5>T-K\$ M91>M;729-
Y|(^6?7\$E5;MK8ROXO|<9CW)|%<;O#3/8H7G_3 MYLZ+G|="|GL\$M\$4H2H/&O:X63W@US_6,1LR)E,<
M#\$F"TI%36(QKH0_2NNEF5G7_-9I"5-2.A3&7'FM7T.H=2|ZF|&|FM?SEU MWWQU+R-
<^|2|C%WG'25_6*^<4MA7I>DBLA(FZ|A16|D7^K_B\$6""|3SF&6 M:Q,*<|AR7@.44(BBG'"\$T9=W#P:HA/KDQU=
(#J"X%\$|++SA#-1=?A/Y0|C M|5+_M6|^V/S6=Q|&5|):0_<8E@5">N>SV+^E_<80S&5V7=AN-&Y9SX7CC MJ&O-
N."W=E_7O MJS6KM|F:N"\$((XY0DTQ160Y305+\$EDD3E9 MT@%YF|C@-IR"AM4;T#
(+>FZ|MGI V_(*&X1LP9+FM2P_3">""8X'J2\$7TTYK M/L2N2GN^5?>675/&@&@H|V2LUD5^_20/M7A4Y#P4^<-
WU3U==0WR7N|7QGI9 MBN:'VY5XK|&=<|^Z4|U4|+HT|^M-9|D2TY%|D3@2&12FJ%KG+(4*)==R18 MGBLD;!
(N|NCT@Q,K|"&|CHX^<K8*>+GQ=-&P|YO0\$'O#8|,8:2IPG<KGR>A<:600'SW(BT\$R)XDJ\$B@HSB'F(H,\$
MYQ(F:99D\$F-AGK;2|FSRW>C|H:E|U?6|>4^UKZ|MOF|EO<@*(E2A
M|SRO4|C\$D.6H1%8T11K)3>4>&TY6VH3KWU=YN|8IW;P;|T"S /XP3+@Z MME9P6H|T" Y|H.G^<S>&|?S
BKNBL!%RE *P8KFO(K|!88C|>%TLYNBJ*O- MHNWM^*OW%&MO?<BF#O:U_VN|K M"P*S;&9|0?L=|
|""1P;N|4@DX2@NBA1223#\$\$@<A(X@C|+&(LHA%" M2MAGG@T>||&6;"@YI&-11|?>-
<(XK;U&B(<^61#81SRR#R%|LL?&U@<M|2Q M\$XR|H|L-KY|O3>P\$EP?I8:2^|EF*UO?H3R \$ZY_|U_)%)\$F^*0HUQ-C/(4
M\$HR&*DT(A%)11A|O(|>|H3JX""LI9NP.1%<3@M'S=M+F4=??2L2*>6N|ISU="5#>4^<K_P_M|>E*T\$|L2+KVFI|^T-
|:3O)O=FN1/>F9PQE6IF9"">0YRP|)(HRF:Q#Q-M\$>989M;NT7DZLP4PFK\$;:=M&I:DI_|TC(%DX5&%\$|PU=|)TJ#54?
AVM\$=@?_M*PP&?N|8:2P"">6>71MUUT9NG|HNRS#@3-G<^F(F|HJ:6X^R*K57G>;/M^<^<CWYL.GK^ON>O?>
GA";"8|B%5|")<|)(%\$S3^Q%06|2S-8JL|OHTY|U94 MAM8-VQ=VQ_||L^<4T4#<1BT8;<V^1-OW_R3#R|PWO0|BH,P?
\$'-3; M_CYJ3L7|_I07?Q1Y6BP^/F4Y+N.AXH38_/|U8>6^<^Q_DH_&939>L9;_3# M|_E%KK:R>VP:H:C_JW|7;?|HYT-
4@YH'%\$|"@DS+<|AYAE)L:|SHBI M+|^C")6.O>H'/C_UV8_<R2<5XPP6EN/*J_|U1FP0^QA>IYA#),48LD8I(F,"-
I^A:|H5P*CHYHC#Y MMCKL\$J1Z7@<BNWFND)4U_WE(N5U75-GR%(?O|S=4=RSX|?Z%W2G*YD>_*M+|U8%
|V@)5MVA6M_K=9UO5|8^W|""<C3PL3H=Y|A\$N88KTE691E#<EF(X|2 MG|TL2\$/EX:~8C0.0!HP|\$ N#
<|.*B:=SY;4.T*|8 MQ|4LJ*MVCA6D\$J90Y6H*M3)K+^*BQN16UB!;"C#>H=8=<^3&-8V6WV8-BX M|?2|H

G.N090BX/E*5B(&:I0T1FOF#DL68A^W5K*YR:(%JY)1L.VT4J/^B.M8E.8B'\$*E<1\$.ZBD@.\$4N\1X0HCC)A5.HF6==
/1WJWI.MJKY=B1.E1B^^[S].TJ0.1Y(E.OIH'.33L9U)K>N>^J/W>H\8W>VXOH^:LNMP!"*2H'C/JL<M
7FJA#R>,+7*V9U.JZ3(E.S,R3)JQ.\$"/M.12"(A5DC,D<)&8RJ^QC?Q9FXGV.MIARE9)Q/-B?%J5)ET7;9IV"Y.-M+^=FC-
2)091FYFG3IV.0<0^E4A0BAGEJW#M*21)(6\$J":.61XD6\$G1(*KN1G.MZD2[P?PYNN>OFT7'0PWDO791I%3=C%"
I.Z:TAR@/6N%Y(^X)OUF#PBN4"F.M5W(S;W)@&.B.T@8#/:C9N/
NMK(^XK^2E>T+5+43NRKLE^MZ4\K5.+M1C\4"Y(IE?80L*C.M3&O*K("Y.QF228DXH0P\2
'YB.J:W*IOR=79QA*9K\Y(^EANZ+S>@-L'M\$TL%?QA60<.KXWE#Z)6T.SV?<7T<35'+\:)7+LTT%)W
M.+U&DGJ0\0P#?80#;&M&EIO5\7^I.'JZQ(T&:2E>+FGY.M8\$YN.A9E^YM:1.MD*ZVQB.R%|H0I>HTO#-
:"U<7;./IK:TNH\0#>@.M*17CS'M\&4BRED\$A.6*R@*:BI(5.HEF60RIQ\$/.&DB(MN.5^OQ'.%I>S9OF(A\VI
MTIA9(E^X+64.>4TTLHDY1"S*F\$11YQ2\1\BB).9*P2I^#=#\[*./TE.IY.M#%VM*V"B=LTIO?
VP8P(EJ/ZJSTLNUKf392.H#+:UE"/.63;7HTOS#5JU.M:G.=WLZ2+TX.]:U6R9;RWWS+;N^&I."782I"?
&.R\$"A@IG@#I4.#*5N<-M/X^E%4<@Z:5XIR>/%IT.0R327.L9LK.KW)(4NRB\46V\NGZ-?
2WP.I.109&Q4U>@/B\I3CLHBA1WN.M4R>1^7(3@IY\B5C=E(&2Y>+W:;TT&)C<=MN\VV\JC7X\IEJO\A6218"E#
M.%820:QP.5G*18\<(B\$4)=RN4MR.W.0JH&4.'IV\H1#KBPTP.6(XK@O"P.MN.F:Q&Q5@=N@H0!+7D?IY??E%ZA5
OK#?N\|GZ6;>I:F.K_C">_R>/_M.K\$9\$6:L#--695-RNORX9:+14M9F7&IWR"13ELJX*\$P;WQABDC4.80R3B.01
MBD6;)4ZS<.W(3IUNQI/E6T'6VM.K38<-3I.8\2I<I\N9D\$EL#:607AX7)3.M"K\;*<5MBI2C@4PY&DFPS;66>&PR;C
=+HK/:#VY/#4A'.^^-G^L2;SX.M:;W.99"W>1&97S.(^IKO?;Y7+SN5IOIS^;H3=VSM2.M+\$UHFD.ILV:L(<%B7*
(ASB+6105:./RA/5*3PCKD7ETMMO^R52AIX'P@9*K1L49S;8Z?>=|Z5.C.MG\._D2XU?Z6<6&2-Y;R/?
J'ETKR9WJRKCW017W.CRZUHTOXYM62IZIDB\N\L3.M
/XJHL7ZNK;#N.E:8\I.M;ZK)*WE*IG^=Q%*61ZGM#"#5IA6184VGWB.H<*.MHXSP
@NV6.E\I\$U#^9&1*3<^YU6X@I\6XXXM.I4/>EMIA:5ID5I*OOVAVM/R.M4S<*P9SLR?
IGL%Z\VS.O?I4T55M*K.7J.WYXX)*CF.J\$JBX.M.GUQDBE(DIO"22*41YCRB.OVQ?#I.'(RE\UKY.)>OG6P&8-;.&%/SPV0-
VC(*.00<#5@>)&'.O@8.5/_=2^#D%.RZ)FU<1\$KY1)R0(MH?E\EI"X'+@X01.LYQ\$1?:FI776-
8&Y7HND%LV.WLD@43E*1(X@*CB#."@Y)MBCCDA11,(*.4BCU\&O<>YO%2?NI9^AF(CBDSK&VU\|A:;>@<6
ZSMS<\$R?<M\I1R.X#;Z#GH\LN<=#TK#7H.^#9>B<#7X?#*9\|DZD9S7"74\Y.DY\|<.W.M^;C
UTN7VSKD\$9BU.2Q3#;I34C\$00D&6*0.L3S/(U3E%JE0IUY.CPY.M+@U)T--
TS6@Y\&1<000TVW\NTGHD:%R4HXK4E(GS=S\LD88Z33DY?YAOU
M5++2SJR\VMK6SUU\G#S\$7M*J\H6U5=;B7H1)8G:BHS%"49Q\$11R'\@D81QC.M)42.4I\$Y=86TICSQ)NS(ME4#?C\$8-
:AHBZ1M;'?"Q#?T+QMG8M6\O\3)\M@)=6>'G\$YAOE#Q9BLZ4\I\7.75#+9>E"C6P9H33O.M\);+(A^<.&XQ2;:?
6K0V:X@YE:(LLG27(@8ITC0#;.FY2H6>0R+2!(>1JA.MHI\3ZVL.P>:;I\$L%.SH.04U+L"PBO^\$A<-OY.M#0*86TS63?
31J*OEH^+;JHK)=A.Y=;SURKJ\MZ0'I:9^)_ (9=+/MLD(8FF1.M.\$\)(X@+2B\33.I')GDL.=6*D2V^R(JMG2ORCJFY?
+.-.V3.LO\5:E*3K6U.MLUVM62VKMN=IV?"&F9.XEF6=P(^.Y.C\$"1N6M\$0!0U5<_9BZ-ITD^05&A.M8N@RO!.4GJ?I
IKS(9\ON1FI\O\I:RLL'+OI?0B^I2SKSZI.X4>I\VO95XEA4I.MTTY/HHB"6"69Z:.2PXA(E":
O.TQO\$N\AFM9FMAJ&C;&K(X;.%D\$!\/-M.R.MC%\1\$"O>MGIGGE7P4U%#=#M?75Z.%I\X+X-%;
(11EP5HE7.W0S(T10@%XW/X@.MV).O*%;X-3M2@QZ\NW2UU.)N\<&D.%4E.57^M8RO;WK&+#"<
<)HUD.D:0%Q%FI#;\$\$)U.B@HG\$)\$NE4\OK*9F=6#GOS1BX\MX88HU=301GWFE?&W.H(OD;WU.B%YHW4*5I'_IT0
M\+&I)0T@I9DJ'55TZ4G9"[-^:B6*\$Y0DL.;#^?2Y.5@2+-\$90S%&@.V+?D@<8634%X50+@6/(I\MP4-1R
UY4Y_5F7E.M#<I3E>7_(#_%U=L;RAO#H1?K1\HN=*^8A+S(M4F\$#%|M051D#_D(4J(HH*(
M(L9./51\$9DZD;7U+7I:X(^6J\I.R.8E.G2ZX5F8W%>\$LKK."&).GTIX_26+6.M;3PFY.=.GIM@&&65D/&VP@P\$P3'.NAY-
CTIY\$"%BRB.;9415E\2(Z)I\O\+M>SZF/DT*O8\73EDC=@(W)B"\XVY0-^47M?=#DNW9WJ0W73(0>79*10G
MB*M?)"<(4PR@=N'B^(93N4(T.G.1XG)^&W;W-6\|SX\I1>_2"1L\$H\$Y9-M\$(XEAH6(M6B,BI5ED>11.YS=UQ8<-
ELWG-T.EH9HWXY9(#MAWY7#;Y&9WD.MX;4G%;D\$BFF<P%40;@EF60;)Q\!\$6>DBA'F2.Y=1V6.RW^SL-O?
F#FI=XC.M4^H\O(XG(Q3+N)>#*0.WAQ\H6517J\24=X2-(ULN)DI\F.M;7W0A/9>TB4WSK+^&&I7+YI"ID6A=
(65%+<;4R*XX"@55*D(B)/M-E+;DBIS"#)%"(1.MXVF2%R\OBY-4)E;T>YI@;8C>+HIZG%=V^<^<
LA.FUXMMIL:.\$A\UTK\%I:~?/HPK5_).M>'5/B<#9Y1%)(%1.MSF*(\PABT0.4R540C6(+4*<)XG.?'%NU#2!
(6IBERU9ASK1TYB,I\SPDKIM.MP&A?5J8GY:6H0CV;JG\EX=EMBMIG54GM%"UM-WSE>W.LKY09GJ^)77Y60L
M4A1+1ED\Y\CB)LLBS@O(\$VIC\(<I3Q&/D6.V50^5#+-6.810A"B.9FODU.M40R+YA!79)(A\$G\$;
I?"6Q^YO.I\KY0\PO(QI'3\$@I2XUQ"BC(I549YC%E<MQ#)QCQO\2.=SW\1CN.^4S>EZN5<=ZT6FD?
Y.MJ4>DDI3#!&5Z%!\0I.K.M_9#F\$<)"%PBY\K+I"3W51F.M76T6S=3H#_)1?
W\$Z_R>>K\I;W?YXW6X^KZOR\Z6X23#J&2TD\$S'."(59691;.-*=:S1<:(NK9T;80T?X#N.&T8<5.X\G.M:
(2)@+)360\7F2.IJ61T/"IHO#40420Z(#@MK\I)P=5R.M=OX1'D?ZHA@5*#Q.X+3M\YX2#*#^&^\$IP?
BE5SAJ769"67.YU\$LFU\IMZ07">M\AS%4)KY/4%0&:58.KM?)PC.X51Y^\$JG('P@*X4U.>OZ9OR.M'Q-
I+J.B:72(3E%9GXW8T38D\#V/4>K_O?UJNWJTWIK*K7EWZ@IQMH?R%7.M4I6;)@EUT)EG4>H2B6/(#?)
3A/4D@B0J#9JZE(4I-7OV^H\J\Z>5"ZLO.M^&&C.;>16".EWFZ_@M8K5>PI+D#7SOV&OYTQ:%9G"8W.
I\PG5!7R*A"HQS.MR%*NT6RZB=ISTF:;CC.M.O1L@.(Z\MBX.O)L<+@>S<"8.&S%8/"Y69(>&
(R.ER\I\F)I)#RP\#UN=-/M.GW\+AR\IO'LU7J=-W"19(@A.8R11#G.OI9\$P1F.>Y*@\$I&).1?IG.M*SJS&_D5OGUK\EV\I
MVN'RFI7?5M<+EF8Q\$@+&W#0GX0F\8T1S")L*6T\$-1Q1-Y%FA-K0(MVE7X-M#&S@M-
O\@4%RTF.6K27#R9PD.C\I\$%^&I^G+I\IGCR5E\5A)W\B8.M+;C.O\I;_RR\$B-
J\YBQ5\$8R\$B\$F:9CG/G3)AP^?/?O2?5%Y:"2;6>OS1JH.M;4J-IM*W@I5?C;?
VEPM^8IM^3@ZT_XR;+9\WP\UTV^IO)R%Q.S'FRI\AXI.M\X\NIX.YZXOK-%V'%*0).L.#;JHX31J#*>*I?
QG\$|J&ZMC?7S>W4.M4#H.XV.OVFW*0\$YI5'+Q""J@GX"V.MMR(O/E1/LA%*)
I8FNRSR48=BH<\$&I5)RD\.:2.AU\!8*D0.E;I1\$M)-5^G7L&I/2*7=S<3FNZY:(?)WH\ROXC?Z&PK;&W?X_@YOJ&
I\JV0#M/MHAN7U.TUTGT.SM'T0"#Q&VXKTLTS2=@'EW#M\IV=<6ZM?OUS2NBY5*6+
M\V\$RRU=-DHWON/X_DH;SXV\4E^VISO(OH(3\IXBA')81A:C0;D*AL@)*MHA>Q*3(A9.^<
TS4P=4IWT2Z<.ZVC09A\$8K-8Z#.MU"OC0C=AW>L=P^A.MXQ@S)OFP"/M.%38G.A\J:4\ER\5L&V0%CH.<.&:Z6
4PW(&O&8\ABO.H.M\>IEX.'*J4\I?M2&>\$*YH6<-6+C7\HY^<M%K+1R4TD*HYQBB?Z.S3P+M6N^3HEU5-I\AB+?
N\$?UN*ITYCP.9G:G9K\$DF<0S.T\$6*\$&0T.MBB\$3"*\$78-(QA9102"(2.U"C%_D).<.\$YXI6
M(@:~+7(S1FCEV82'VRO%^I\W&H79L6_FZ\$P=MBJ*^T7#4>M=EQ0+"E8<&I=AP(8Y#@-
(4YQK006\4T.ON>X^1^C9+I+W#ZTF3XFEG*G7O\CHV%I2EP%<.0R\$4@E@;7A\$ML8(YX0F5.&)*636SG9;-
R2V6NCEMD.TOA\31Z=9E7*J.&B*V\XLU.5A#_MIH>)6"";ONEZME6=::QSA&.&K+ E+*4-&Q@:~N@T0K= -
#8"A+U;B-A/(M\E-2L%KF-T\$|M<#M\KILP9&I.M2)ZE\I<9I+D\$'.(49A.J(\$X:3+\$&I<E.\BP\LA&^F1N<2\F.P6"W>;
<M20L+G2">A\O.5ILT.M*YT2S7QC6JH6YACH4J\F2I62.D.B60@%)_M@EA1'O6-&*&J5)F-
JPTX\14P(3O.W.K6.*.9NSI25R;JGEAUQOXUT\I(M;KI&9+;=NP.M7C5%->H=5=I\W)@L;8B?B^KQF9><)FF3.I0J
C5=FI\$&21%GD\$1BSB7;H.MB-W.G2\2G#R6L\^FO0&/M.L.^E<.&_O\2J3;=24!M>SL=601&U/9T*BI/K
M&54#T<<6(DU??ZU.RT'GA6L>6G\I)*MK<3ADFTO4IP\Z=86@A)M\W^FF+M_03/BPYW?<I\N8'TT+J=SN#(L.)Q
72;WQ2I-KWC:(H12A\>>HW/_A*SF;ME+;)BM6C4;%KAPQ?NXIV>N09UL8QYGR+I"LE^6%QD<.;0X\$(3:QQA?
RIA"C"IF4HGZC(7A5?BF%7(FNX;04"Y.F6'&2PBQ)%<38=##*M(@I94F2\$15Q&RJE?
PRBUB15K3QN8U0.BI^X<T0:A\G7&@.NINNWL<+O=M'OP&M\V\1Z";M.3GB\CT\$K\$0/MIG-.L^I\M[*]?</p></div>

IV^XFO WIVWK5AQ#;2LJF MX>'=HZRT";&Z;W^W\$)) (SKG>XI'2IW"999 5408CF3"2Y23/PBE9T(KJQ/O=
MHW^H'5AV>SPX!&YI'4"^^WB^ 6VWT1T+W>_#I7DGD0/M'3N:L^H)QB>Z@*W
MFSUU@MRI\5G;58862!*^/Z|=AK>KMK^TWDEF^TE=\$T0.E'B*B4.A. 4LBY M)! K')D>F3G,4HGSJ\$@2R9W*\$-
U9F%A;"B#/6G'22T>L^JHDDG;5B7;UO!N=+TI\$G;Z(ONE*(LBV("LT1QB GGL& 4 M0R9D5 CM.F7IAS
I0.XR;"14FCJHE?D4*<104L4?9 MC LIV;DIHW7P=UUJV;X)H)<I< V*1P M>P3) L 4+(AV#2S;ID"P'8 ME>8L\$A2I
M\$<9M0D(-)<09;& J9\$*BY1A#+A=)9U'3L3I\976PFH(OPV<@6^ M&J*+.6BN IMN"||H=O>MVC5DV.T_*\$>??
M5VM6RZH9%/IV\;AM!L=KE,IEVW+Y@V&RTM_:%I0NZV8N6M-@0&D5U%A\$|^07
MN4P6*HWS**8)3!E%IGD7@D53>I%SDL0%E@7=C2W\9*13)V;;2F.GAA /EO.<=?-7,@R'WH&4?'/)_ W82@\$.:\$
MFW9(XPW8B6&[NLX]";, ^GYJ;F=144P\$ _1/WQ1SD?5E;1QPI5IFW%FF*G;
MZ8_O_!W1AN;KJ0.M5XM,*I(Q&D^4Q\$V!#X(TY10F.1>(%3&6B=-!&TNZ\$QO2 M^T!WIP!:%H#A 1@K^X^6#
<<@G"VHEFHZ%/2.Z08I2K?W1G5>Q,9=-;D&DK) M65=5UFY07D=I.QOGV(PU@=)EZ;LVEB!"(4)\$C3/4PT&=CH+
M4.9EPQ+8/C.3I%K2K30S?Q.A.D9U>OR;KSI'J'6_00NDG=C'P.FU53> !WI,AG>:2L'G3IHO+M"(IS%1\$;2B(0DF-L-
-0^!AM\$ MV&Y*(NVRWHX+Y*S.3I>2;LSRK CPATE/-,H2GZ%;LOJB M%5
8># ")7)ANL"9KPE"A*TA1R0JAV=S.E4B"84I2E)FN/2RW&MAYD=+4 MAQTMZ=WD;E"UQ%T&*
(WA9I%""R6IHIG6"=Z3!1U=GZC:* (N4Z "(>\$YR.D, M(J'F+ED(-
SXZ:>P!TX_LI#C<("1S0V^+=Z7I@RR;M.XWJWIZHXMR_MFW2MQ
MN1'!4T(@PACI'9"G>0R9\$@K&.5*90GE"8Z=.H!8TYS"17#NW7P;*SAH(+ +IK M<"0.#4P8#)\)#.&K<4-
UK;L.L69VI9;0W#7I2_||H*/^TYKGCYN)3-GI7FK35CHOFI\ZPA=-,=80'S4U\ MI/#:;?7U\2YJ4W\; MIZ-
IFHC.Y_52/ZI>4)+P" D\$8X42I0_)&E48(ACJ9I(*)&DU*(Q)SVQ8C'M MI,Z-?-(_55+(:ISDSZW?9\$8E->I?
ST'G-H<:9HD'33-H=RW JV0")I<_G MYDDG'C'RX(S!16_+A)^MQID=(G;-SRV?X*>"GH2#?JL;_E.O2J76_W;-EUL
M\$#U>1+&.BB+C4&F-8WI(Q)!FN8")R..LRVF>(:M.@Y|TITY);GZYYNZPLD+
M+B1)!8R++#.JIR/(BH1"28HDDBE\$4M=8L-3PND>/SXZ?ETU_!BSJ\$77?.*# M(6*FI+CG#4 @YEX..XT_(PO=/?R|7
TV@F>UHSI1;^9\|S\$V7?" \$SY.BR*& MI828;7^7RD+";&=9G)*,9IQIUJ@#I8E? I;I'YZMZ|KGYLYU&;#;1;|X9)
MT"IF;/F@KV=FIH(43<599@X&G^!N\$#G7M+(<0007<.;\L?>TB..OMX M\;+C5%_SKC>72<
D>"T\$ (S!_"T0Q\$0KFP&I*9TZQ(4ZGUD?4QX&CIW=Q M-U;- "XA8" YRV7V\8;I+ #B9VW;'Y'=-8BNAW-G91B|"SN|
(Y#M\PF5G%5P^@IN6.#?BO^9*"XK/"E3R+K!
M0P+SUP6>@;/!DW=-I\$SU>P!HD8P;KJ=I_ VLES?;I\TE0X"4(LBPK>MTR C>8"IA//&X9H M&7%XYIG@;:/%R#XR.VV9^
F<3(3/D9#&@&-31LGC.?>@\$@U8%1 MXG+?M&V830>I>)@!Q)#"&8T@ (SF&1XH3PB J"^^!M MF\$^S.W5\$?2M-
)X'U2C8IF#7.8"GKB5HOGP<_EPR&XON>G?B5LQ-\$V8MS?Q= MF,>I;G+D+IQEF?L@NS/_^79A00!4#^0Q3;DJ-
_*>F="5K|5\$>EYJ+)%7_I MI5%R\$|9^6%>;|C_::A;3!;JAK7?"@G::218G4\30UQ0I?LADL,H2I;-F#ENF8,,5V+/5MIWL
M.0-#UK0FW#><-^S-A+&#Y3H3UGX6L;28NQFI 8+;3*Q>?YIQC\$ %Z YA#/
MIS.FWY5*OEW5VXIHJ3_*>_MI+/ILSR2!6&=Z@820+;@L82"#>X30K;T M98&?&LH6=WB%4#?
5NC8Z5"07E^N^AI^N3?IJONGT(LU9FF.I>Q.6.8A38^M2 MKJ!*Z/+4FR7 M\DI=;T67!OE2=LOH) V<+HT"%SB+
<\$YAGC;7H5I%T4VHX119(4J\$#4 MJ3QIA;_&^_F,C"D@;M:>5F#.#.I01T(";>H0V"1WS1?&"U3J?IS1SC?-
%MD8HKER_2.OU9YGH;<^0^B.D08IQ#+#&J4PX3"MI*;\$Y2DQ*LI\PU|\$ZN;)EX&M.OV=RE O>-TNK-.BP6Q4S+//
L;7K(Z"IV? M?WYMV3US\KGC&1BFG^?I\TQ\9S@/M6#NAST?M0?VFO-2!RI^ZOGMZHNL\;E M;JM.?
L;:4N3"&&9PH0J;6LE101I%@F8C))6(C1#KUTSM;8V)%>H^RAU5_M_=&0=5.3IX")A)S52
84=,;U^0+;\$\DH%)F*;QZK6.292HPM<"X)PQ/!(S= M2^!*<=TT^9Y85T_55_%4|
(CP@32I*Q*FSC)6L%>GZIOI2@SR+=K?>=I@S3NXYQ M=3Q)><.>OJ5Z6UWNQ*WXJ%&GIWX
A.H<|@Z)@Q(SKOD8P3\$>G.VYW M>^6;U*70K\J2+G|=5YM|>B UA2^&OY8EU5ZZ^?IU&^G ORI6\4R^UBBO-
MN//;I;U687H1TBYW"A5I+*("M0SC)(XB+*(%I&)8I\$+F@B4IE5;IG@+S-7G^ MRHY1\!Q"K\VK *VX_4&-
H=*YI|>_>O@1"&Q\$M\I"PZI30\$6S+&S\NYUD' M-PTW7(*>2;#C\$KPKXM00F;>Y.@9;;&_#J<#E\HT'7I>GA)SG6!_?
QIWOZQ0L MS2?2WU F^*4V"#(1=B6NP8@E_,D+63WGZPI(7G/= / 63LISP^B MM;S_VA3/P1R@)NBQ3V%,1*
(RA')8L)1J+R).("FT;DT++H6*9"R04VJ8!A.\BNCE6ZIO
M;JIR*&Y7HL^0Z(CN3R3K188*@1*EH\$B%=@AQTI@O4I:00A.9Y;K 3@D-3M0G
MMI\Z&G=EK;L9DF'C=PRZ/Q&R<_9F_HQ)Q H.G4P&GYMB.43;_ (MTOBVNF;
MMQ;@7=73WAJ\$="K;7Z;L)WMK6\$9.VYQ_Q W32IDN7C5&;5ORIK3Y7M9E60Q
M10^N7FC)*8D2DRFD#1.EX"6TI>;W\$NK\$)MW^UM_V& K;?;LGVM M;NWJ=W%GM7^Z17I)UDI!*92?I"/W8R+;I6-
DZ+|+MZM;Y@L+Z(T;J9;*(AC M1B^-;S&X"B5)D7.>>34";"BXFWL_ZZ%(Y5IUY8VMD DR/DMNT-|PPTP4: M|BG>
=N+I)\$I5!6I2P_S\$MA?_I-I?U5#_/316UHU_-@%=%1K2R(3GC&_O M=)X2,=1^")5QA;B&\$IW(;JTDI4EN.VL0<=E
M"J0BSQ"950>," I4R5VXVD^+G>_<5 I;-G69)49U?OJZ7BB.&(USTSI(ZS=, MLOCI'SGD!,41R)2L5.VF!
<7TUM4F=M&IL/2;H/CI";&O!KZ=986YJO<*KB M*E@;"1(-F95-%?I!J0/7?I!*>\$93 GR?/5I\ZP)72'Z0*7/LLSIO;TXJ?T=J4
M2#^8ETS;5;2H)%=-FB_EB^_I2|KOMI>FGN^N'04IF'CX9\$#B;VEZ8NC?I\Z49 M6|HT<85XD4J:;\$44(1
DQI1\$%AE0H%&"HY4QB1Q;B;Z#&#), "HZFM9;8RT
MDI=;3L#&A.&H2>YYW#0.S' [9Y1% SV);DP&)VZ&M9I6_ZZS6I_C2V%GNO_@ M2^WVGFPXA2\JV H#AC(
IAW.+RNDPDT0MV 3JR;P^FR1\H=!*!@73 B!

3YEB948LDS2#!OHLKS+=%1XLLSLN+9GJGUREC="/1!"HCS!ADF)C1.3*!
M!>4YS;*J9\ZK2!*GL.WAXR=^OI3\$ _N+8#ND0 #N%I2^6FR|M.IUZ2B'GUIX4
M(503H;_SIO\$YZ1@1TUX3E_EMXF;E)*#&

*1\$ M?"_E4GAXY).NEH/_:LP>S>IGZTQB(3BBVRVQ\$26P:ST'ZB\$=Z4GYG=IM MG@/^DTHR+(0I7>(U+X<#Q3^M?I;
(&K=IW?36>+O2;E+6_0 @IGUB@GD;SR_MM%T?Y9I2;>87>>8IX5FJN%43"S_R4IO4=R_?@M5ZIO<;'NTY<#1T7;#U=
(1 MGPPL1T?=X/1T"OTA*Z#G98)*)*|80CG;L3G#09X 7.4+//HBI!B>F^OH@* M4I DHY#3F!C%PF"1)
062+;\$129GDV.K2?/K@J0W"OH+T"O\$VE\$|_IUPCD MMJWM9/J_Q@R?E7%1_@V8L\ANR?JNLX^+O?
>_B5K.HOM!T>U;:|I;M\$=) MC 6%:2TXQ@(*2;E)8)HBEB*6Y\$7A5-(Y1FSJ#;;CO3O^AP&HJ8W0LU% Z. M^P'
N>WI(UL@=Z)HZ1F?0;"WT?6=USI4_!H;B!_DHD(-"I1M.X>&EJ M.P#M'>"H3D*D\$HA:3(4S/"T2?
IIB2&"6(YX)17KB5 GARXK0O&H%#IH_ M/\$K3MT;CW7+AG<+"#>TXU@2A'(6.Z\$-CV8@LS\$V8M8*;E(FDOA5\W
I97 MMMMD8%;B<;D1V//@;AFNFAY-OR#4.B.*MCQ!_9.W32AJ.Z*>?IW>\$40*>' M&Q?/U_?#"ZKS03_VN>1_?VJ7&I-
RVI?^I)JRF^N5NIH7I7!)*\$|4K\I_Q MSR;\$9+YUO<=6WZZ>_3\CU_?I1_7BENUOTY9&4:59N-K7IE!_SNXD)M
Q*^8IE\ MW/-Z<(%@H)&)-I\$&-17 \W%Y87/G0THYAB_X-#2>A@_VM;X\ M+=8!AN.YL2XW7I?^=V;KHP;ZL;DI(?
(HT0J.0I5YF N."FAT^10U9C;_+ MA5429Y@*JFP;F0G5A+I\KA+PXA/>^"+P%E8P)/ X;HC>B0^AJHA^S-&#C
MJD!*%Z'RZ;,<\$K)KNRB/OA>ZA.*MX'8-E"^\I1G;)JM*>+IYLO7=UQZ?O2LI M*Y>F.XC^XC09-G?J3;FB*U|2Y?
MU7;,% ^!MCA6CRKU?Z;I;Y6;F*4U3\$"@JN M\$.2FRS)-A(049T@*GB#.G3*L0S UWW'I>=>,>@B0WM6
0IC^"/9=@P.8D\X37HQ\I(\$*EHHP%Z M\$.123_9X\A6U\FW>NM;=70N32T8Y;@@\$14PY9)I^Y006#"50\102AD1<^<=
M3LI&R4VL"0OVQITW8U1T>_HV%6D^Z-DIMW"8N^FMJ^#P*S>Y*&7(0I/SQ.8Q
M;_DH^;GBDLMW>;B@^V7UI>3R;)>RGK1<1C%I;.>0.62").419\PFL&8Q'E" M\$T)(8=7;12*EJ;-1+>D3@S"!DDZ3?
\$ALO U0X@>=(3=R7H\KR34#Y'1S(M4#CX^X^>+CYBC8RCKJ'HP^8SR.TD>/_;2ZP3>BWJ9L_6TP.K@)QFEB.ZOI
MZO8B=&\$4Y\$@5,\$TAQIF 5&LV2;BCC.=4(N'DYGGP;&N;CV;L_&)ZE)8K(TV M4^V\$G4;-I6Z?Z5U;

I2=Y5ITDIZ;A;=^PHODS?09S*XQ?/>ULHWH3IH"KK&I M+J?S8.KYS3I7LV1*N?MYX!72U3I!(-6G2T!68!3L>
<.=@YL,".XB.CPI\W5= M|NE:C32H?+/-="MYHDWEDVT8)W&289..E!<(8L(Q9#+G..JMLWKLFGS6NX/I5IU>@-4PS&@
Y:|O# I?/K/L|AS|4DCL;K8#5& MF^|JU6B9/>BYVSNQLZ1CAD0R<(YF\$-:>)7\$S)*CGLCF#TO#4WEM6RWJLM2?S
M^HO)|#7/7C!|">QJK=1)+7A&B-(M+4*TUC(-,5)G\$;)DQ8<061J;|HC"1J;
MW49T#*R=1..=2S5TILZ-F Q'R;|/7>NY&1Q M5S= M=VD>M-8:P\$09WJX>MYM%2O.T.O./\$.!QQ%&605)0
.;|BS/IMU0)MVTY2FZ6 MT)A)>*.MF *PIZ|'LV XU8=Q|YRTP9#Q"=-.9L#H?+8!;?IV% SWC6PE8Z@M M/4YLWLUM)?
C1-K>|RVW#U|5F|2O|5CYL|H<&*2E\$91#A.; ^WX* I9EA-(M4(I0P;(TYE:C#8^>||\$V|FC9|=5CL<>WY57"N.W CDS
A,BSS(I M+7W38%OI MG_9;ZOAYL^R>LV+T&^7|;Y#B(>|S9O.-G.&K@M99*Q+(%YEIBLQ#B"1.8%
M)'F""VIX|FD|0D#|H M4QUR0K"-D.%& H|2FWD&L(W@QT- K>|R'(*UK;3I|S"CT5&7IP@^QNXWN5GP)":4IRD4+*,0
M.YQ#FLH,2L&D)+G(6>S4G7FP.-^LJH7C|04+Y>T?&CJ M&ML/NU+W+G;|T.|NGL98P)AK/8 C*2'-3 M@5I78-
NP|WC#5E06WWW M9=@UO|BH>K#Q3Q5_T,ZW4KGBF3X)K|M#OQ.J^5VYDFWJf%>9\$(44A\$&
M2QRB)5((%4*|@H*1^3"C+K(+|C1GU(C|G03PA\$%-RXE|A:0CJNV"8" MRE|_0M&+BFTP;'R2Z8=
M*H>AL00QV+>B QGG)K|Z@9DV^=9#M.PW6IU<|* M2;MK+6>Z*.
Y^*^L%YRD64NO*E&%M6Q9"0H(H@6E*.*ST/ZAPZF=Q3&)B3;DG MV+3&|7|8FHXI"R=PL3/LKI/63=TY"NIL;|V7)9
)=8+ K(1>0&?FCLC5_IM MO ^R7-7;RM3MJE/_2"YAC(%4IEQ\$);+501"64J452A\$GAE.I^BLC\$FV|
MTJ1&K|V\$P".PHUV&Y5LO(CA-?IW#^7VP3'D\$1C
M|@3;|B=)S+H|OX1|NE5'K_7=K/6F*LTHC|T>J&|WNYD?"YS3E).HAA'BD6G'
M&&MW(|&0QC15(HORA!*"7".TE@O/\$.;WLG>84U9B"U8ZE83|:UVU| 4?;+1P. M'=?MO-A0/K&3(3>3RH*N;?M!
YVSR<0FWG|APE_OAM|_18WDQ|E@1@Q6F"(RB3&N^H!|^78"AIJ5LY%>O..Q|5\$ V@BCO6-|NF&
M'TSWR<8=G#DO>?%002"1)(Z+1)"*8.A(C|8H52QJ8;|T^=..H9H8D/UIN3Z M|3|.C77QD 1I&:
^RWK(YAOW|Q'+*03P2XXK|P_VS9LL|/S) F'=X \$>/P/SX M8>GK;WRY-.E.;|5+;|7+|=5)5?|^R=MH?+=LC>
|HA@D>0D3T2N'=|BB2\$N MJ((4Z3@=\$C(+;+|SP2DFRZPR*=HVE&WO(*.
M6=!S"P;L#LXVGYE1'(X3GFEQ_X<9EXDM^.(^9 HB;C0F9|*M*0;3B'&(1QY";7DU9E E;2)\$2JESB1A/R.O&|K_.C?
E|HWG|& MK.'2#.%P3?*=#N|7G *.NH.-%=\$7\$| =|HZZA8PTCL^ (5^T/W .SVU^ U ME;OFURA65# 9PS3F.
<1(\$T'/#;Z;"O\$N++G|_12LS|1MS4,"%|AH",+2K"9& M2!"?&B|1G^UQR/5NO;K_)N"5Y)M?
J4;ZKP^ZW2RN5_25J|T=X18HDPUCF MD G,M).A|60%T_|@AF7&|4>+3N#+0@&;LK_4_RK&UX>B391 MU|LIG6=M?
7DDJ7^E|*IUK56YZ(OKS #E*58I%BE5+(TD@IB)7\$D&@; M|2HA)1:%D3AV2DT|167BC=O1;
(|VKK*9M(K796NIT^G;+;LE=+|K9=>Z%| M>J E&#9=\$R>4
FF)VG.FU0Z)N91(NGHQ9Y|^>CW)B|3KTR(1ZY\$K7^|CZL M5TUGL 4A.)=IG\$+&TACB+&&08ASK5RS2|@-
-18'58B7O30SBDT|OE&|5E|_ MTGYMCVA;?X5WE(QVQP;XVC9K=E X#@UYBOHVLBQ"?=X1?8L6 FBQ@FVJY| M
3OT64D;|D/?+.%Y_19"7|4H<_N+OY^;P>)*TA(F19SIH551C\$0_+=.44&HH(08|?FYET|TTEZ)FZ (>E|
M>G(5R):"SDVON*+F=!(30N0K#FRN(C_.N4X(DG/'T&>YSF9K9MRU S| M-LD;G|O'OCMFBA(J*
<(PIKG60DPA2#C7EDE\$ "44HB;%1X@16A.KFIYR>XS3 MDW:"J(3"O(ADCHF@G"ML^ (4B8GW;4_ MQ2(XB83-
N_Y.^=SV94IG<_<3N>C.??|_H|PQ0|?J-7^QKTG31"@7-W7
M|V7U13.MY*MRN=7^|5\$01\$0R(5!%A6HG3Q0BS:#>84KH F8Z=WY|DZ\$^ ^S MC@J0'77PJ%|8M;\$/?C(#2=?
+);T&O_W9I=5Y#KR\$XS3.XQ3&RNBG3)J|VLAD M9@K&8T;*_..++DBZQGA&|)S|G
E^R+Y/DF>;C95R;.;IAO.9@UXZ_4W;-3 MHFMGE 1 S\$WQ|02!|@:@:DC>@ (OK.&+D@52!|Y|R568V0"Z(^-4
N7>Y1&R? M|5)_IK6|O;|D4X+|X0|'\$.| MR^_D5P6V.H8PHGJU*|!%&@CGCCN=);HA>-F.F0071Y?#1*WFGQ7\$;^IV;>F
M-5I-OZOX|S7 SC?|MLYJH|W)2)|AR|_7R|+ _GW?PRWE*N-2.P:2FE|#+|S L MLEQ"52BN-02.>>34V-R-
_3653^@I^_JFQ>?C;_1NY734JU;U.M)X3MK('I M<'3(1^&<^U/CVH'?|3<3--PW ^ (8 VYG(C/W)
|+|YCC9EU>3PD^9N7R6.Z4 M*Q3|>")A)I2;<8AR2G6_EY""_9*\$>54/78_.U.G1AU/|3XSJ'7 |/2K%L5. MFU MLEV!
<+M;GM6)=? ;_RQE(j5X W/#1=\$60-Q+8)M| ^+^0CJ^4N@UCR9 MJD|3 &7S68+ODEJ6|V(W8,L"?
OAEFH.A=NZ%M??.@ MWU?ZKEY MOZTWH=M|Y|V;|I@%*C+|)H|B80;\$ (8H(1+|B\$205BZD2_F\$TC|RLKU|
M&9G;XE|350WDLFP=9J)|JAT3^R&1SL4@?J#;=>LYH'33Q5V^T'QW=>5W02?R|01"C21FS*(IK'
)+4|C#XX.D3;Z\$=+=>L|4/Y+Q_E M>DOEIA"L|7(ZI#W)_!4'L8?/F^VP|:08PP/5TQ=X5E^;A RF=YLPE8UR5;<= M;_O*
&HWF_/%|_TE7>7*|5=;B>??|_6BK9;/A3WGS|ZE-B&*GB?A;=YB^6GA/FHT'Y28IX'TOU,JOWIP)WZ&S4|;>H%8R@FBJ?
F M_\$28K'T\$"L;ZD=5VJ4N_|MKOU/C@?HVI:GA2'@LCQ*#@W.VYX3|3A^=LE)-Q/>6TD#^6..TIKWG-;&|&/
M#F*M;O+L U|UR6!-?7&C>>JW=;V58L%9)&068UBPV.S|H.TS2.89#&2&;(Q MSZPF2UTF-?&FWQ\$&M.%|TR>
|EPWQ>N>|_8UCHOL=(G;;| PB;GM#|;_%HR6+&C|H|S|ORA;J)K_|X3FK?>_*|1K?_E.WR;>U2;D|>U-
@*^Y#P|J|N:S^D M;\$X;Q?|G|Q?Q?|UT50RA4HSU537(E6D\$&>*0I(4\$>0BRXCD228BR\$3-7B;
M6\$W|M|J^5HNK4.N7Q+K3(OTH|JYP#X1'<@+|N=6+ M(=A5Z;3#)FY PV?(-B7!0 06R^1ZCF9N>|C.PN.N*.\$>
|1XG_I7^;^|>MLEM M'\$D7_2N(.'GNB,*>T@")(#=3V6|/MS;|;#L_ \$N?U!@=(K65#D^+0
M5X2/C|Q|TLACR:8&&@>0SGX|J)_MB=HY+^ J|5_(FL|WW?NWC<4K_|2J4@B6 MU
6'C4MO9|S.%0C33.C*^@U@R&\$Z.C;3\$<7"Q@W@G|Y|W.0H M!<9DKP%@9S;E:8U|%.2R-
MS21+D/KJ9URFG<^..9%*.D9-0WUV%NM|>D2HF?""%A7DD!&2P-QY88EYR6% M5|M\$B"FU(BQDM/7NU4%;.WP2I
<>GK9M"+Z>V\$|3<\$T@<@<04;FB&P.DQ|7(UC82>|DVIN;?/K;?;|N|R6|>_|*1)
MU^BCD@E3W8|MWVQQ+=Q3P4ZO'T|^>2)A7QEHWK*O5FN|8KZ_4#L5RHX GK)T'R MVYMI!_JSN:H"5Z
W9V7.HQY9\$7Q+X<_WQ2=BIVX_%+PO MAN^K<6;.&W|R I=U)"3G*!1579G|O0C7N4TNB|H|H-NFG|'#ZOE
MCHQ1|LKT1^L;U7ZD_7M9N*|KJACR.'358A3C-(I436WG(W8|Q2L.OYX|S; M&Z4U-OKI'>.CMS|M)
RY+YL1|_O|^*KO*?;+Z.%+|!;%IF#6.C.(\$XBQXE 8 MC2 IBDI+BCA204D6";YD.7.GG7\$|^"IM&O#LOFMIT/(|*|&/(24:
6W%+?| M<5Z|OB1XQ"EQ5JQD1|1Q*A.?#V=%|3P;|C;N^ U M?J@7^OU;WS-/7*|D8PIU^O^%#EA\$MU109Y4D"3
MYRGCX>Z9LM230GLZKSTMF8B|VKN)-Y_URAK&JZZSPA?MTLGDND_0_6U1KYLV M2_>S_5=|X\$SN|I)(T|55)
(660|S2EFOW^IV2_FU2A5HI"444V|KJ53.C5V M>LN@2^/#CD^PVC+;I=V#1|=JGWQO'1++K346';L|O3;|Y8D1.SO.
M|/6MZ8;>)T9G;S1ZZG?=>GU;U3_L=^>_KATWV^O|UW=5G.;)^B.N4*"K* M(>L>YJCRM3%49F2L;A?
5L.TYH|'NBGEA7RAD8PSH)C|I)GT+D;|6_HW@# MMD|W1%.V^!LO5K*&82?(3-
SNZ|RP|VZ+GS^VFWV<(S@7E54"DL;M2-2N.Y MDI*2*5V;^5F
HT6^AUZ;_L7A|6.UV';*2|0TBR\$*C&NF+6S(|ER&Y3NY?_TRZ>%^X MTSKXR>0V&.DUB
M;*=|ETMM/9#F432UJODJ_*_|#>F^TJB0.W6T|KKYST5V.T7+N(95O^|PI' MO"7%3;4O#PE.NS-/GBP-T|_G+OY?
W#?/E3VQ>N?E@7|5VYUT_ YWQ< M=E.HNR8Y37LA.?S|FV6SMO;_.|K?KS1?VEEOP?U4KU;K@83C_9%*5FUO;!
MDN048N/F9^95_72|6)%C@E|H|_ MEJ6VGCX;K8QV;KC?Q2QOIL9>|?H'|PE|A|S-9.
IY|V|V|VB5;XK_ =WJ3VO<|^_ZZ3&04T.XDQ+JMMV_J0@4\$AEH M|93DAN&LK(+J2P+IC^U*#|L3|+&QJ>-(T.#!"V<_?
34B>H\$F9PK@KFGL\$")^M^AX/7M2?JHU#?#1G.C|Q29_&7W4ZS>|^?|9); KK5|_ *UQE8)=14 |%F5=
M_@B409P|2R@_@7|F<|%|A+|"&EQ%I1.2|*HD)"*2Q|ZF@N%);3GITOA= MA; X"5X|
FVHR_VOYM&XGS+49@F"@#93PF_UV8_G&H.2; YR%JOVU0V_ (" M;B^C%JR&P@%(H(\$""^|?2
(|>_FW(MX0D0GXF?|T999|H73O:%IE=E|WKGA F MTU&%9KE\$2N>PU)55_+R24+A>-\$33DO\$R-|GTNI'T)3BRA;QJ*TK-
FB(|WHP M|O4;GMK\$&|_S.F0.5.(T1T^|A4_/P-G00IR?)@Z7@&RXQ/C\$9;E=CU-8.EN MT&<3U7S>_UT26H|4>PEF(<|%-
P>_KQ_OFI^OZO5;+YP"MH>SFOE"N.V?@FK M&64.8@S@UTOK@+20F?0"%41@7^JL-2DI#R(R0%#1/@CXZ+?
P_N#>X#G9|U ME1Z00^VXP;|GX 8XV|H|RU.TG0=Q'V(3MU-/|(YVW%0YZ.TPZO'YMZH9OF

M5O[SL>X; WW8%D4AE.4%+03\$M\$00.V5U@JPRF)L*LY(PPFA0!L4Y8B-K@@@UI M.*H1?G96=C\I\$S\$J..*T0#P.P6K
1\!\$F.1J4FWO(03S>ZUS-QV_O3^KM> M?7K0*HO7#D?I-U!^<KRD0.62XKF*.FTD)LJ!Y!W MY9\$W?
LM'V.:V\!OIX\!1=BV;UD 6QX&T9*.;+KSB^!-!1M(I@6#9\$VD\$?HJ3 MJH=@.)JBO 7Q"F.06.XMESS5U&O%?
_KXIQZ+7!=NHEA:40UCI@#3.76<5 * M8 MSABVN&S)W_1X@ T'(H3X#1\$YD:KP(CFIE@@!X:F""HVLJ6W4G57-O.9U^KJ
MX@U_J-=VD.\$&TVX@#73&*!L.73!>NU/E6(6#8120>I""3HC:X=52!@R<@Z M 61!+";JPF4 +9^ MG#=#OM;,\$?
1M9H%CT?F@&RK5UN\$X>-RL=Q8#MWU;MILYTD M-S*("0%8H;\$IY M5N622^L.!'6YB6-CI(R007%WW;?
BW/!JA>N=T77?T5I\$=@H+!)V\4P/IAA M>F.(8^=E#%G;=DG|==-Z+!;07C:R%78LH>B6-BVB22JX ZR"6Y\FVQ2;F;
MG;^R&fZI&ZOZN/YD;J5!O^IL> ^U3!W);=D%I/("16A!<0DA8&18!P2 M5 F\$F..&0?4B"7D:60L^Y71O9!/CF_0UX+;?X;?
3P*)CJ2E7TD^!M/ZA"G6 MB9JS&LK V ZGWV;NOX3\$JM@W#T=UA!#1/1DTP,9INE& MHI*10XE/ZUO' G. @.=,
<^YXA?7&)>:TJK)IDZ47SL#5"IG-L)7SI8N!;9-" MLJQD2!H-!2\$*8IU2%6EH:FXUD@93")T59!U\$=650->VK2Q/6I
CIWHHHHP MJ/T4U&@ AFFGE-@JZ4H#;+H#=:DRJD MBS>J.XET0D-W^HN:CGI?KGN^7J
MMX6+4;^9 J^I=KJL+7I>L?I2I ZGI=ZDJG@)L9STM&RES!@KH^ TJZSPL M85F2RF1YQ;E?I!Q7U.D!("YH2-14D
2?>[SF>D94PW3:ED=@F00=EZ C M#VX7NQIW#FS;CLVJ8NT=I^YZ2VVEN'G69. _WG69NX.^IUR@L*3PIDF=S
MOQ.2FR1%/#U&>YGH(IP^XG!H5R JM?Y@#7CUWG!%W>UF/<=PEQJ1GVW>.-H M+N3/RN^.:M)MC,
(1N;:L,XR)HH5!L*(9A/C@ E*AW%0%IZ321!3^M3U) M6)H@;<4R F3!"5CO6-%NW W!0V7XR=
MZ99\$H^C;G*#@PTZYCCW8!@=V#;S M%6!9@TV3(!E!1KS?@U^=:A("S;2+%B#O6)ER4L!M*7YG#L TE*8IOY(B
MLW>\$I7USV.FE=#WIH. X_%?K^*U_WOY9-S.493*SIPUD!"EI#!4*LI>2DB0 M2FBE*N37!C(NT<^3UIH"!?
G<\$2,XQV XK JO%"!04PF0RWN_GY@2.RD MT?+?H8 _I=JH@N.V!VTV9)C\YID:YX18K/"SGTD9ES+T:9?
@WYVKW_N/M*W MNVL@OU!> :IG?6J7;MOJY246&K!M!6KLIH:Q7E_&B*+""AO\$;8H;S*0E
M85EE!2\$(2UWX15JFY'SL_*C=0>;WE#475M M>@&I06I7)JIG'MG:OA+YJ
M(=?01#Z6N7Y@NZH!BK8;Y%" .84M(URUC^+EMUBN/>1 GKWO)3?@=OA5 MV(D%MG*IU.4/&43S0K!&D=-
J7N;7(7#2S3.LR?EQ.%,R-;G?>7^PSG,P M\$!./VHRW"OIGU_H<&!=BT&KKU#7UKW^NW5_MRSI4;4_3_L;(2C3G=
I/<=<)(7 MNH""9-9XH;2"E!H%-6>JE 7+L*+^X;P7(-8T3 W_*=)00>%RO_YZXS++AK MO?
UYX^TOVO^VW\$;L;Z8Z@7C!J!P*PIHJAO0 ^1PS< M#8:AAD!^I0>HW@RC!M*6?#)G\$DRCX>^!\$8G#*>^!&/1F?
\$F,Q!G-P)V?EI+EP9+M;=I7!&M#>\$LY989G(<5%ED^FD(>55E=E%1!4/&!)CM38\$; M; E#ASU M\$ _+0^\$9E4
2&4\$!)M,<1#P(7&5&!\$!A+B00ETJGWD.^=GWW#A.ZT MCR3I_ J_7\$W&)RO:-UNEI!O=?
E!<=M"U7).M)I2I?97AE3!(4@&ZZSEQ02 M,L,SB HNE,G+JN"NOU<)CFER%MLP%ZIG@774MFZ?
QTZX*%G(RP/V0)HIM M!S"E-P.FK=#.#8@, ^7H E.;7-E%NL0?2!.* 0%XFD4<1&2\$2?1LN_&M3RSGI
I8XMRM!<YTO!NXV^VB*Z28(Y*DF\$%":.48L4HY+PHVS'3\$B.JI/\$; M!A%"=0%T:9?;PFZ+ _IBN8 #IK8=+J<_*5_S!
@6#T,H1" "M,6^PR #0== MMJ".B39?-*O6A!& 7;2"%C%64QI, LSG@%VM&^;YK.HJ4+HITRKT V3+MVJRL!68M-
KZJEF!MF@/M!Y8.ZKOF3B!KI_WD)ZITTO29P*1RR3UN ME!5#D\$MGOQ"6"?NW7*+ V7LG.8V!%70*H"4-
!K2#Y(7B#.>4\$&RV0/4"KPMU;U9 MBA6!.#=<&YX71@?%*0XHC+R!(H/X+@MS>O\$BULIH!58KTWHVG?=-Z3I_ ^
M!%EUPY _^YO!/_!=/OTI*B)=N?A^R?>DR?%>[H33W!PLE!@;%;+J.KGMFD>
MIO<4ZYN!#Z_7VIEO/EW<JML3!S(7\$DHJ@ MYH+CISRRCG!;=&DFI7588*_!9;3_ ^!L(4I
0&D!AO)T!^F<#>4_NL@# M0!6(PY\$&6;=EB7?Y*E ME%WRRC+NWTFZH=TFE9GV%>5+S #!)14FNSB0QRH!
L..65R425Y=76=.;?^>)3;P/OEHIE@I2A%0-I;L!@PLIH9 M5*@ OK6L!ETX0DOGIE_D!OKL7V3I8CS
J.KG^L#70+0^=L!WKL;L!6/K 5 M<);!GJL_DQ?C!>RQ?I-7FV;LNQORX1E9?/ME"7:S"G9VWB;LOGP_ZP+O/Y M6(F++
[S5]_I'6_ YH^!4/^IU=W>E+PCS6-E;PP@*;1#B\$!"(A9#08(Y+ M;T;S\$U(\$.(?7D:V2W;<I>D<%Z#LF1N,A4S1Q?>:9?
\$+>DP\$=NCMV^@X!<= M\$B"4*.AR#2>3!F(20/8T7)/BE1\$NXX>IP.@Q#++4.KJ I-!JBDAA#K);T=NOZ8!MBFT8_8WGY
:(M+0.;BH:SL 3@!^AR0PE35#I^O'3X#-C9_<Z"/98>[\$.%#N0#)P L\$ MU;A.&M3FOY<!/8WR!8J^ZH8S-#595E
M6%=0Y)1!;H.4IHQ1#B.M*DJN@T36>=\$26KELZH6:A^VB^I;F!R*\$+O5X+ M=!R 00^7"SE;-_U>K7U+=D&B)
I/C_*A;+,%07%HGX4!W>N&@L(6?Y M?>6K!6TMXG!ZY>V(6L^7Q@&HJO>;XKS:7YXH2V;894J924S(VL=
I;\$! RKN#OWI&OBH<)"^DPM18)23Y_3R-ZE.#RT;JLXW*M'3L?EI;U+UKJNNTRF\$IRHXA9%)L)L9 M!""6Q-
IA)G;3!4F6!"(H*\$C!+T(CVV(I6RTW7I)W^B_VU>NW?VWV<I SE"M#J;P0HA"+#&'S%H#L#E(A7*J&5I
MHJ!7I5)I7?/5VF!OP310K;64P&I=IEO/3?@<5&I@U3HNWJQ2:240U;#*E2OPYOGD.\$?09%+C DDME>F_*
I;H^>_3=E(UITIT2I M3BO _XA?B?@2V!UI&2ZJH!+CMM+>@ (VH!<8M!(#) _*@..L!5%V_L(3/
M79:54J1_C;JM\$18Q66'7&+Q%5G!U0R7KUA-KK^.;+^?V^>;C<9004U1\$%%56 ML")&0YQ!#E#"A*>2R0J@ADJ@VK!/
F/I% H-V&AC"D-N?_H\$5_ J/7=(&E M8KZX^IU&8Z 5=F(!;I7_V.D1(4*FZK(S)?LM&5G@6<0%*%0/A^1QO37Y6H
M9I53&CY3SU79KGZRN=ZTUG7B\$I7(H-\$@;Q9Y5UWZH""EGR+>Y)-_M=Y M6B-KBPUQ_&#D-
!M^I>@3E.9"BJN8!7QJ16E'-(D*+_P*%1"747(BJ8(1 MJIK9IT)L79L2_..LUU*1P!62W_"83GM6IB6;(4Z?8IU
6R_W;#@*=T!7Z MTN;SSIU*ATAC8QZ(KIDO&I-E+P+Y\$XF+79EW?NS)* ML!52MS_L!F?HV?%(GLBB#" (J549_V3
MRS+J'9&W\$/*I5H)S2^KV!Z_G!L;P7;>P=JVUJ>4?;?^.;7+^V8O!COF5F M,*D(E\$H3B*M"0)\$**C-^TR>
(9>)P0W;PZP/5V#I?61MFQIV2\$%/BIY1 X#D'+8KF4HG@2A6B MO);=;<.+B<I"
YF>N^U"O/S;OF@5^N?GC)^G;1AAX?W%";TIO!M_.\$S<@ M*.;^IDN!\$M0ZG(SGK.2\$XC(+;O'D2WAD!;@A?
M;Q5EO(U8/G9'1LA"81N\$-M;B22P=4F#*!J!KU)2?P.G5T06RSZ1V_ XK5X!GYX^Z_ QOCTN&I6IGM5
M+^Z>7&3!J>=>R;KH@//<&7RHJ:9B4MK!;RAHOF8#6.)8^QNS\$D.F.8\$E%IRO3)15QB;+SOA! MH8-
3;+!+_OR+P(7V!X>WE+3N@*?)H!LK^A+;AW@YJY!<70^F=I.W0ZDG1FC>;51 M#E^AXLB4(2CR/(>\$% PA5!1!"
I4M/TMM9_&EI>4_V3=JC3ZP1-LQ!.. MI<#8S7GT)1V_DS"5_V6+&CIWH"6.EP;.&EWPIG3:440&1/HO.TM5_7F(-
MU1M^#!7MJC?+=NSJHE5%7^KF'YUSS83&)4<&HE)E\$;=\$09Y+@51!DI<2E\$&_M71<=)S/R_MXC"AS5N)#\$8S!
O/UDH?MX@BA@S?O>9D2I=H31";=KN<?%;I/ M+WSZV6;#_Q_JTQ*Z7 MAV/_OCSPCO\$7Z6CO8_KR7J>OWI5YWD?
WA'=Y">\$8D=LUHOF<>7TSB!HMEF MEM.R!(A"0V3%<25MDI:PTS*@J#*RQS2L.F;)XC-I9+O",^Z.C91+<^O8"=
MGD)ATB8YKL"C(B1FSXR)INZ>9;8Q6.W200_G+WH51\$DGUKLR_!A-6ZV.W M;C/I?+J\$7C_J=*>;
FZUMB35_U.OO;OZ;I?+>[K4^!8!5M>@6.6;+D%OSM^0<IP2 I MPD4)2)=_GL6)2ZV??)"LO'30WDVFR--CM%
<1;+KXZS;1.R0>7; MD;SB&3>T!SAET/#20\$QE"45.--1(YJR@7)&2S!;+M7V1ES'G23?HD-I2H^H
MH!\$P4J87;#;#>=08PLZ375_#8W>0"B>&L"A MCT>6&5BXDVG_6J;=D^F?Z;.&ZL'E 4(XA;KU>A
F4C+!%;E@I34*2*E MD;W5#5U@("7F!)?"Q#D<OHV3;7Y0M5?W/23K3%OM<\$O>@ MLN?B
REG7;PW_5^LU=\$W_0962""C>57DVBM7/0T!(! _@!D8M8%RPQC@6!4LO!LH
M63S!V\$G!#E,ZYX=\$O!^"ON,0;%D\$GY!HOC.<8?XO)4D6(=\$,CU#X;XD9I M>%-Y 1_0A'O&P02_-I)
(9T>A_/MHW_6H=W/6F9P*Q3(9+PC\$N99(4T@U MOU!A5M)"B2JG**@HZAB5D<^/4W@??"F;G7_9>O;#D=-
ZZA^UT@O5I*L%ZI/EADI>05.8"F<(4@I MEE!7.9;EM/^JMFBC5VIO@4.Z3E.SNNKRKJQZ@'IH*JMK6J^ ^ND&G?
6GGHP M!)26.60!U"D1CIE1F@9Y!1?@JQU*FTR MR/QT70(@PK3=EN->&
(T)IQ;=%ZH5&_*3E"9=BSI>5\$/QA!<=^/A+Z!<=MHME
MWB!MIEH'HVY"Z6Q\$!@L\$9.0.IH DT&^#HGW40A!T9F&GMV2.Y&!_1IU0OIW.IH287*Y_C>3(L99S
MNA!L0S&>) X?7BPD)I/BW>MZV;6Y9F&2_962D)B>;&6M!20Y'S E*\$).*R M* P)BB0F-
CMN_DI4/M500;+Z"#+05J52\$8I8I" M)0BSWS-KLS%L/62)1.EXR:@LRI!DB.N_9Y&I#V OZ;=-(&TDK3A\$"+GIF660
M8J&@,MKZQ)H*18U?HJUDR\$4UV?WM%\$C 6BG;#G#;1K01">_H^AG*%Z-3)C1 MYLB!5XY@!"*9CICZ:Q(B0R7XS0F-
2+BOGT0#_X8B+X XX!UL)N_ Q-DU? MED0BS!";*%0&R*AL%JXS"7&6ID*G!9NO?HC'S_IH2!WE\$.N\$LI_X_!S6P;MH<-
VYD;>='@.HY+H@?EF'O,M'C MXY\$!GWGEK?H\$@K8FU4I""API6!@.RI ML;I;I_ ^H=IOY)>.VOA&_IS1@W-"34&

<"M6E\B)2M#EQ.Q"/^HUX S35\MS9M:WB\4VWK^Z.)U&X.B=I='1%H:|2BT+?URTSWBWP.LX@|0/1R\$<:
*TQ\$NEG8D.:SEHXT1 M\9S\$>1\$!> 5X%>|/@%N=E^.*7R/4(% VL*Q+PNNEO:03_4?|Q M*^7R<>\$:MGU>+1?
V1|G>L+C?|<&^N_6Y0UB^|EKE-0/<|WL:DY49DJ:5:\$M8M/P=|H^4?W|RIYR_U_V+(!OKJ6^GRE&O#:
M@|V7FQ7^23KX^F2|0J87K_#JMVNKK<|?E@|TJN.9QHZ\$9**)/WO\$ "W#-U MQD)|.G^4F1|C_V_OGP12LO|?
K|HMEJ+1|Q_N* Q^F2^X2C(NY(N|P:&L MW+ESHVG+M= 6|LBHQ6:19L5%14820YE5E5EQ6HL<9C2SXIX7AWV:
BGI9F^RF^:.#-D&=|1/B7=@|WKK8: MW'2M*FI_BUN^ & @)2QCG. PS.L9YGF.#? 9/V4TXM-Y-6/CM^<#C4XLXC3^
MH)MFN=KO:|W^S|?E^O_H|9OEO>52MNU1^N_:ZR9K)/SO1|4&R?OLM&_+U|KR MJ.L|?G.+Q2.?
W|XIVV&&4(4DY@7DPOI_.#+*\$%0B(XW_'.PQ.1W= MCQ)M:WNP6*|3|UN0UTMLS?/*|M5|%:|XX|_ GT:Z70&BPZED-
T\ACKJ? M?2U25BGL".^X=NU1GS3>:;| ME>|:MAW_K6.VD>|FFP;=K>|&#|M M|=" M)|E00..|>RL'&^HM9X+ #C?
0K0S0Q|QHS(PW3\$ _!8Y|1 TD|*|HOA*7|_ % MB::^Y=MEIN^G&^ ^047@&9.5DQ06HB+6#A EY(9P6-
)*\$9SFG0|K119CZ M5NRNK7EIXW|M//7#0BM7A@>6K3PQ15:3?@ \$|H|00>ED#LW.2|FK?RN5:~#5*
M7^3G6YV4|53^C|Y= S+ #1\$JGX23N3#PY4:USV_VG:= ULT|SU%|B5|0
M"Y9#+ "2RAOBC..+S0BK2E26(8>8|V13YT/R|4= .#." #_ KOK0M/%JJS^ ML-0#4R5L/0|!Q(C\$^@*QH(2K% #Q\$RD
7TH3JHR B|XJF-"HV(BT57:ZM M55R:(LP9,CGBQ&36|_VMUB-9@:Q2|HJ"(LPY)P(7THEXFV.:ZB.9D# (Q7R
M'L&J*8\$Y 2|W|&BXL2^*/@9M4FP"MJN5T/LGQ:DT P6NJ*,5@Q)4?T244B%5NE#NE M1FB!NW7<>4,E9#O:52_E3?
+U<-RY:X9Q+)|MO|G7P+@+AQ|GN|%YHY09I&A) M*LA +B\$6I8+44#?<" DSP |69-C|B+@>HZ@9|WL(70^)|A|Z_7M
P'?^Z6_O: M|=YETR6|T%OB %5^O>1OZCL.@3"-25ZVLUKZQ*/3.>:SO.HXPL?O7I\$LSNB
M= /=&5|TFL|Q|(R)H2:F@>@|JZ^+2DD.D3<\$YR2FF65C?JQ.41M? \$7=V:CVS.5 _=65^WSQ=L5O|?|ZTO7"
<|(QGF*G7Z0|Z5 MY|H@? \$S4.Z.#CWX|3_H7<|V-68? Z^7.ANWOB|U+J0&)6P0G:S8V:L@2&L M^YF)2N>4:F.
(|S\$KCKU|_M92PZT|_T&^S^L7A_ Z|5K|P.1D@F=|F_Z?| MD1W6:/EO=|L? |L^UFTN^|N3QUIV20:Z9P8F|US|G-
7|*GI*'=P.)=C2UC M2HJR\$M" T\$Q6(9)"3.\$L-Z52BO.B^K _)|.32AGY0IN|. <|C9|YT@K|\$+.:|Y0 M"-
KML2UV==PF/D|!#LRJC6&M8%#%8;XDP9R!4S4|&.*DP5+VD1TZK" I2K,S/2 M8N.ITZY9_T
UMBWUN*C#PY76*3%2Z:F#|T^KFDZ)=Z"-3GYPXL\$P?>+H:G+> M3CDVVRQT0GC")D@QCF|F%&BW*4E?
3#^OQX7:12ZSV|E=XY|>+ ML_G|@PF5 T&">U_ |R7PTU.O9FG#=%|*JH/X59UN!\$L(VL|H5L6+UY>09Y-6 M|F3C3X*
(IAS7_5?^# WW|Q:7|TQ\$Z32>5Y E+O1\$|A(R-DVL-2%E\$(363#_ M^NR^5\$<^#@Z&:W?SAUW;5G|O.8%_%9STIM=FS
MEH_P5%MOG%#P;X"KS&F7?OCEFBDD|OGYXR97/WW9"QA0?4(|OSG4IQZ_ ^C? M+^3*E3V_U=V?|Q=;E^\$-?ZBM
|HUS^|I G.|"CYY= R/O|3_|Q|L3,EN> "O-ES| MXJ#N?;D)Z-8HN")#(K PA|B.&_ +4X(MX0^S0^FEM0?7):K*%QM|5R_X
MOEHR7 A:2UV:U2+|1.EH:S5AHFL0:%A#3C|!M|1224JZ""CD|Z8|MT|Z M|R5TMH4?7IX>GO_U>L8Y:PT|B+"Q9D?
&"RB\$MOI#A424FPP57AD" MOUX^|L: XL(VSH)8=;V D/X0Q0|H_>1L@4|C=4VFSHA\$|(|RGBM0/>_OU^?.^|C|"
M|V^W2Y(EVGHGR4RZ#2|)^W1+7OQ|W/9|J5ZH+;S|C4=|O55S|70_ |99SWY
MR2WQ%W:~|M5E1R56.0ES\$|7X)-9|YPIE^ _#..\$5)67|@R|&XM@8>60?GAL*
M^Z2>X:~RKL T@_ GRS_Y%#WD'5@5+V.FF(+<:~+HU95KOQJCY?K3XLVCE1(ZJ|'4&5HCJZ5^>|6--
C0CFJC>@XS/^63"(DPI:*3ONUK MTB*RH7P#7G?5R.E:J|FNY^ _B2FJ2_D+XEY: ^XB/Q|<9=&N8NT5YS%T)!
MD"LA(TX+5"/.81(|^TX+>BP:<>;3<1OT33M300\$K"LW7^|?2&B#1 MY:0DB3;=X?L3W6|GQ7NZU4Y_%66Z^>5?
N"U&AC>?7.1QE73.ZP.@CGG.<25 MT.ZF7\$K|>RTHB4EPH(|@WAP>L+?5|ZL-2|U3/E|CQD?K8V36A:N_"A
M9^S:|_US|?NB::6LLXZR F"@ \$L= 5Y\$P+;*CA MBB@B*AEDL8W|++ P(LF155+|/@-M) TLH/?
P.FY^&B8M&F\$Z90#\$T+|I M% <8I>>0O|BIDA0O\$YPV7=\$;@(|\$1?GK|X&W1A#|Y:K|YM_VU|XO?|Y>;54
MCW+|5;=#4S_J=7|UL8FPR5((KEVW^M>L#&=40:Y|!T:R5%5B5)7)O):|#K. M1M8L&^: YJN%5H\$UA>GP#
|XJG0|5P*O3#:" MH#Y3=|B(PFOR+|O>E5?#W7 M|6H:.. A)=V|J=S ^N>Y| |>_/4S|^2+H|M&P"=;<|7Y9=|L|!"Q
M<&I^|(-MD*R38+_O+3PN6C3M_K^-'C|BT0BD2*RY?J|&H|\$(JG2B?T=AB MZE93?=\$/RY4KU=ZU:4!*"PRR-J.
(5:~834&21:50I5)L.R:"4)C1X0Z MLF|+|Y=V2FD/|'|>0/#.+B|Y1%'U>KF15T"? (3%SV?%|8PSKG^Y^_HGUB
MX|K76S/D&_ S|_7ZN|OXLQ1<4001SENS(B.51K* (G>M\$95&4!*|0|09Y|1 MA.8ZXCXJAI=HJ4L|H|K^P1U|0|_A+1GC
49\$|=;|9FXXP|_|@%+9=ZKM|H2 M.*Y H2J|C@W&AE<9:ZC'(Y2&#O@_ MV|
(\$/5^04@66K/14A^_XG%&L.%&C'HZ<|)Y#V<%&@Y| M_|_|L&W6K: S:4+H5ZD7?%4OVQOCC_O#2DVA-&YB2B41Y#1W
X%#QBMNBD)) MGVUVDL+H5|T=J: #DZ|_PG_|=280.O8+UD|H4UV4X=R1:1|>?)V:|NM=?J|
MDVRMBV)MMM:E#T8&Y?JV?C_M\$?G;PN5Y;&LN^A_4_WULUHYJWSU|4X+1_3J? M4<6* F<5Q)H-SDRARRK,+3N-
T4"(5+((J|C_6|_@K9N|+ "&N|<9&+B|&FW" M\$2|U1Q_5|46|JA2TAH:QVHID3!|E_QL4V)|@6|9@+;W:|QU=6J|?LGF4
M* <\$C+ %N6&O|GXZY34W=H+QNO^|F'L7-MN2N_TS":&LJN%+%8:_F9|H|C2KX
M#F*WR5X<&2"RY|RC_>K|O)72W3J9|^ZSBSO54A|=5(4TT2Z<|=4KM5YR5R: M% 8+@:TV)&6T|;"TP##Z8VO_#3>
|J|!#QM^@-HR%|@~@39.S8T'G2|N@6 MM|TG8.O_*L"P|5)X(N%(%?X)|#YMY"<_FH.@3^1K(D8O?3KKD:QP)IMK-
9 M/|O8^)|QNUZO:O&X:L_EA|M!DOK_2_G|F5WFPNO:~6KX^B|J57-5S^W#<|? MUC|H|>|F9F%.%10":E!|:1&-
(8N<@0E*|A|60-Z|)9ZJY8_M|Y7K:N89"HTTZ%&\$:U:U"7S+|RHGPRW|<2|&&H|UDNP+|GV(G_8 ML&HG#=#A-8-
C*|_6.F"VQ\$X^_|QTFHH^*+H: ^+,@(R@7=|77/C<485:|N7S-OPI3NQGQ\$ (MQZ&'\$?|"%W13Q%PEV:-
>M6>TNW=CJ28X)|H2A|ACR&C)9."@)%SC^0|E MUXWR|3HCZX\$M5: C&|5YZ1.2|L_@?|A6SU&|N-M?
T&J|O|%)5)M_ %49|N MWDL?3Y-V>NPP\$B5%N%0Y1+2L(CYE!6F|7"J|053THA<7).|OU1OIMMMY/P274EG3|^|YF
MVW(W_M6EH|U?|)\$VAPT30^8ONR|3U5|WZ40AC.SRR-KJ|=ROY7|VU^)^T6;+|M"/#.:2TFZ_J|G+
=|BF>|_3=2UJE_|UY^_G|FYOC|JR'Z;G;+C+N7MH_ M%P\$#%M|SZE?3*1|V=W4L4?%A/M?YD=;|!O=-
"/U|H|N9B5B15;E\$FJE M.HAUKB#6.1.E)7E.L(AW:4WR.PLDH>D@-&A|L|H#3T>?(V281MN3H|FY
M^6+;WA|5(EV/^_W73|W0_JAP1|K7_|<9\$"%UZMVF|H^<5=|PEA:SVD">Q35_M31LOH(7UQY-6=K>Y5#J|J'7.2
DS@C0N3%9H%I1=X^>R)MO0|*T..B*Q

:O\$3+57(Y0*U:4.O?J(2A&|^XMM*L_7C3V7=2VCG8JS M(C:9S|&:Z|J\$J<\$P: +J\$B9PSRC%G^J405XD:B7
0U9;LUXM|^ (^|Z3LCN K|&#&@<)|#AQ3P|? |_:7@_ M&9&9M:OMZUW.@8?
YS34Y<Z_UG_V|90)+7.I60YSBD|O>=0E**\$A%&^54AE.>^:76L@(>5|5;
FJ_NM^6NU_:+Z^D:PH\$|KR%&A29:"V:|G_NY@WW_?&-@>=P\$|PHO9ED" M@|H|OL%F=3:<#XNGHM.C1YBG.
W6J0+?XS(|=A|\$N_/@M|34(T|/?ZBEW:V|W^9+|Q|WVTSRQ7|1-55KF|L0)B1#FDLG"^ M.Q*5R'B6B:
TR^OY&30\$|YOFW|OLA2V/^R50@#^O)Q;+|1P:)%OVHH&7<-M6+|GWQ MR|K.D0*.%G#\$_N+|M:-
|<->#UO+QF6JZHKE G|^4?KM&Y_?N:E5:UVJGS:K)1 MQG5>("1A|7_|=|*^0BZ+ #H=;I%APQ@.&KX0SM<#3@ M#_RG
SY.Q<7@7^I45Z4D&9E":&FOAXYPB*N^D0R1A@N>.B1.S+*4:./GQMC MOP-D9.3"CH|MG.(|S=@
_4>0S=@RU*ZT^ (^|*=\$S\$<3^I"7_1T|/AFE2% MSBOKK/39K|_|X:AZYW5+KY=YX9WZWTVN>6#(|#BN M?
CKH:K3"M.R:|C02SD:|PXR<9|:Q|CM|Z|^&XK?Q|5VO^MZ+M_450)7>N;X @K@L5|NK|>J@)KSO&36J:4LJ
GB(8FQ?>1Z:7|>EU|LW<\$ M%K|M|>)Y|P87NPL7HKC"! =A|6|)MP".)\$MU|HP5|NO7.2#(BR|3%>Y<+MWOW
MYHKNLEJ?#>45"&*>(Y+7_B(3<6AW8H*(F:0H_7/"4Z66.(CV|B:|AY:AG8_M_KQA*""|A39|YMZ;+S":Y1V4
UG|^|X">E!>CUZ_1FH(Z(8EX3Z13_8W|9H MVKT-I%;6E-E|YYJ|36>_U> /N_ |U|H|DNSN92.\$#=@/MZ4=_7_V4?
5H_M_9U< M\$EW*S(K|S7ECM3*GMG@<6T_|/R%WN="=EWXNU:9|_UVFTA|T|Y=|2L|&_MHC|V
S:TG=,EP49*NY<^& N.. "ML9|UMW^#FZY^*|J|#3"|6S*> 59)|@7D M|J|D0%1765-2TFE^ (^OYK_*
|5H_SU|W:5V0|SZK/2PBSU\$Y#YV>P)0\$D3)|O_M2&|R_L|L"U1P\$3&W&DZD|IT%|5|MI=?B#V+G%E-87K'7+;-
'H|J%A|OWAX M7.^L-BVJ2E*H*N5ZS:L2,\$S\$|^92\$5RO.@G7V|WLC|^_C?Z.*A):=|C MYA|? LOW(B|9:~7=10"H*5|

X:UPRWQF'=Q7E(FNW\$|3VWB>S4OT0IOS_P>MB^SAUA|MG|S3WE#0%V:YNF^P<_ ^U|V%|&
<5YA3:;#DTDT=,00*A#0TLB+V MQ*^XD#2HIULX#Q,>^ (=S@9(@.VLU=|:HKFYVTNM*_
ZME<&|6ZZ56G^K3XXK(15F6N7)I| M7"Y6F| ^V|1C<|RUGW|3|OJC ^:B:;)Z\$#ZJIM(:28.#,8N
M)+1E#NRX&J5=G|31U,UM1N7Y>5KD3+\$.)QOM3\$(TNH^,H5|4*UN#|6#608_
M^\$IUG==W79R;JFIGVW>^ ^/3@7M%845Q\$0*N_Z_KNN_WSUFI R2?2_8E^|2FM=
MVRT|7Y:S^,OERKU UQIPE3Q0M85&4\$N)"6XN>*P,KD6E>8"XROV%+ +U2^D;V% M#2N =|R.|<,4);Z-9\$+PQ|7Y?
C97\$|HCLSZ.Q|G MKBN7R-UEF2)0<5.8@|:AY;TGZ(P=|MM2|2U9X.A&->(|A9/G<72H(|'0HS@
MX@;-9|UJ5\$B"IDMYXB-/V|1@L"AYTFW|X;PV:|=J#_OX?MVI. M^6W;%#"\$f|=L-16|)=C;,:%;4)
<\$2|=R39";=NI>\$?;IW+WX^ MLH5ONZ,BI-IL^R^?=HL=%>Q@8QW_5&RR5S>GY*WN_GR_>-L/"_V|G-?RYZW|
M)D:T=3S-NIEEK*Q(ACC,! "404Z(@TX*X#"NF&R1,5LH>| ^)|-7ZL.)|
M5XON*M/_RM?|JW8W!|UMKH4(:ESF#A:8*XC)3D#.5040+QG#&E19|ZD7P._H_F*|S/(Z9B8)DBK(*RJOD\$|3("FO#-
HJ&URA>NWBW8XWT+6.B5"XMS JH(88L5=W\$-R6"%FC_EH867)>.)_3MOY6@33-J+W2"*@40_MPG5^|X|
0MC6WY= 0|VTY&F=-A|AT(DE."\$U0&D9-6)OD>*\$B|^)HI M:Q|I97I2=NC|6*RE(>|:|=J44?5^/2X_F0&|K15|\$?
ZD3|)SF0<<:DKRK7(-WN|H&|K| #0906|N4X;|K%MZ;Z.F&ZW2LE|/4F M)?3)+D+*,:?|E)".Z^|QT G5MN2_X6N?
M2.S|SS#V<#.438Q.GHQY|<(|X>TW7B|D:M M B4-'PYS4IA4UX."4P|PN6D@
=364Y_+L+F=W.K=|VC#AJ<.%10(@B&KBL MQ.@-JR.&P+:.\$4H81SY|Y?TOIY.SKB@T9J-^|^4-E:GVV%\$HR:AV&
<#HNP-MG=K".|PH|1)AB& LO'1Q01MT5L(3977Z"GC65+KQB.NO&3Y8|@|3SD=@@M?
,:2+5K6%H5."^@K+B|F"\$&<\$"2H4E\$SB315&\$ MA8?|Q\$S|JKR+*|TP8 |!+MCH:L."30W+F+H&ZY-
ATQH(8J4"*BJWZ2)HN;M7B W<4343_C#6?*G<|>VOG+Y.4_N&W@N,YY 3|/C.M.K*#5"PA6)"M84>69
M(\$%*X|RQ"6|^E"4>VY_J"7|1^VSR5|(|C'ONC#>+=F+G6_GYVW13|T\$00K#7U>U0M9|_#Y^X5+Q_SVQW*6
M%THP4E&8*|Y_8;5(7M^2@D_73|V/B\$ M^CF+.^C8:37\$S38_|Z9+U|6TTZF(|R1|/|JB6)A4I5P#TE-5<|6|(MO/+5>Z
MOEO|9?E#KQ:R|/HNSZ/2I",9-Q5'E:8.1A\$0EZ6|2PDXH0C:1V-(WC175D M)?-)S.N|UIMN(WRF8PG<;7D*|=FA:2?
SDF.3YB2&58.6.VR8Z-M|F(|,L+T MDR"14S4R|Z(Y;2.R\$|@.&HD%/1P15;7J9|ERBN?-G-?WKE-9_X/ZOX|=4^|^
M:;MG:;|9B_4GLYV|9GG|?'"Z Z|U_JN7BS:|F5SU^E_9I3 |#0YU#P7\$|-2 M04|.@)SA3_N.2(Z|A..S.?
(2JEE'/QT|1GN+|QQK0TT_N730A5Y0-M&TK^;,2|NBX(|OITEQUY*CS#QRUB@,*W8K4UK9G6DVR\$=L<=XYL)43?
@|V|A M/NPM5L= _^@-V(H>AE>QC(&A+E?QG+A3#L.*,,5P1|5>36X%>40"XEMZ>Q%)15%Y2Q?,VSK|Z#
|I|Z@RL^@3B|H6NWD;BF,GCX@E"MQA>= MH#+M|+SHAX,,+SPI= @9_ ^%CZ8|)|ML30&.3.#|HXY3T+;,>_
MX|4+YZ90)X8/^M|YSL."U|A&32)+@E6S2SW7<3#P)ETAY."TKPV3IU:8ZL=|F IM-FBFOA=
MGB&6<:,A|H:/USFD&6JA(6BB#A.\$,B1\$V>H#-V*.'+U| "39Q3@%"M|3(L M@T(4RA6U2&A/\$09)1@I4DPJ:
<*LP0201%F# H@,%.|2<|_v5&|GU/(>:G MP!:@\$|C"&(C?41PADGM|JD3|Q252=7B!5&?JKM+'|HVFFGCVE*)M74O_+|7
M_|H|KITN|C/>|DK6^|UZYW@|?25ERY:1+MT(FW=2/G2Y>U-A@:|S|HJ2P@,2ZM MK-9Y%E.8&#_M|A+@#E-/XZ|)GK6
MC'3|N|W7FQ*C'=-@51NNZU@/'>=6.CF%|!C'_P^|KC7<4|/BTV.90/-&QV
M'+|/SZH=B5Y|*Y:U7SU|J8^*Q>OU|J3IVM7|3E5;7/S:A1'ZG/_VOL)K0
M>_UP:ZP*M|;U(|#VOF64<(U8*#;\$|'XC+RAIXDB.H\$<0LV|-Z'<=@QS%X MNEB6Z6\$^=,+6JJ,|FG#@05K^)A^5,
JQX8LC\$;H.HY;ZB57JCF33NQH/4^ MW_#F^XJRJOE(C,43<((@YX|B9@9;|K*LB(W-*|VK:<|0|0G2'EM|?WNTF\$J
M|4T_C*UK-6&"|I=D>FX|'Q483ST%F&>@|H0XB*&XHHW>B)6K_9LDFC&A>
M\$ "Q5J/(4F6ECD|>\$|0@N7OIV.95NI|=6EM0.7OPW9S?S1@K"/"X?F|6*|WG|7I9BW79-)^7W5B&#
|H7)^70/BK_>3WYN.C8^F3 MV?R^F3&2X;SD.4382(@SA" K|PQ>|#KC|1YAH:CH_|A:A:S-'O:KM:|UW_
MY'/P7H)E@O=9B?2?@\$7+CTN",+8RIDR2N'X|/7V#EI.*@2Z&3Y+|CG^P\$Z#+ MLMBP>-Y2YT7H|)C|GS|V#0&<|S?
%P>R6^V=-J|N5MS|W)M:A&L5*:3.#2>7S6<#4"P|QD|J2" M\$YQ|&:Z|= \$=6|1N"P%\$J#T(|
Z|+AX1CC"=ZEC8=3'LF6AA+.^Y@|19| MQOY8|;_E_ %+/3/OZ-/0"*C'&03&NLB(6S41U\$N%0G*U|'"C== '4.X3+NU25\$
M|'MYMY+^;G3OVK1KPCB|+W+;QPC|02.8>HI-Q:Y|O)"(3,)K0XN3)&YVE 2_MU|D@(|N|LY1|F|S(>#=#
(<+|YO|/|OC5(Z&SRJ?7PO'P<A|LKK>.TL%|1 M9B4"EN3|5T)X>*;&+|\$PG>|8\$O.R^|R.P1SW9C"04F6>4_M8B85I*3
4|E9\$*ZM\$5(&=5;S(SORAMXP= SJ %<_Y6(|NCL88T-ZGH#Z|?3T M,(7M^WV\$008(G3(=\$N;|!F=*IW>C^BTV?
5|0|PDVX<|'5D_|8R);E|_OK3H M*|F/Y6W+TO#*F0\$5%6Z,%U504)7#2JB*B;+"4@85%@51'SN%LAWT|5\$;_?PX
M&*X:9L06FP=A*N?/AD-K3"UTL'2SIS8AE+|Z|H01+MK|MF+|+E*:2W M_,@KATRFJ>8*YAL?
Q.S#7DA#.#2<%H7(35&5>|03C?YNN:K|_6^CUE|DJ M M'U5_&|H0CXO_GBT26HYS_5U:'.NC7KF?^ M|HB6?
3#@OUW+_6=|VG2|H\$4-1?R(VO) M<>QJ@X220DNL@F*/5_R20#AV/AN*KK;OK+1G.LGK(8\$5R(7(^4/X*,<\$
M'HZ.Z7|E&|MEH)F?,-=Z'2&DV4P<23B.H2QB4B.9D^2G\$=9\$=C%E>^,C:A MV^C52JMW|<(|Y3?
+9NU>|>-9EN^/\$>4S|868V?^A|&H#6*B(|22.MJ407X+ MR<<^2LYKP^U70GX+UVZ_+?
C|N5\$0Z9D+3IX^CYZ>AK@%C M/B'C?=-M09>2R_1W%|/D9(E Q^G,C\$2|UE1#Y-OSW|:OL^3>+=7.SLSZ_X M>
|W^7B| ^+;|K@'N|V06.B9E@E:%&&R@Y*2&6F:L|<|64L|"(65|91YBW5S/ MTMC97H_J-F64;C:BKEN G=^
N#|E,2T<\$;HDXL|)K@O*=J"> M\$"_6ATU|HM?@|?V_U\$2M5.A65#M|\$VBP|0Y.JOG0 /M61"=|<7|YV|*3
MBDIC7EB_3|MBV<^P2,N|@JA\$ "DFI%9:|96G37P|WTZ|H69|H(%AC9RK18U0_M2J|2X%X0*V'5T|?REX0|5B54?
I^6|N"UD&|_@W|WK\$0 MF X:|H?OA|_LC|M912HJW2MF5=W7*:S|_ ^J'-TNE9SAC.JND@|7D|<2J+|"#C904%Y:PR
MF.JB|(|JG"|@WH:-+|CJ_EVCS@|U?L>F\$S|LO|9*M1@ZK)@_M4=VFSKQVLM93ET4;J| R^'1L6W2Y+P07P9_|3^?K-
3.*R|'5W M3=#&=;CW(|JR)MWPP-XI7HN?G%|Q14@W^*AXR2T
MGI|D/HG|<*|457GA_J'7FNUF8-9)43|H|B);_@OCP06I9:2_VE|O|5J|J'VW?ZOY;QZS7
M870I7'6Y|SP*ZW1DA8:2%)H(@7*4|5DS)RF-K)^^O:X%|FKECMH|+C|A|VA
M|36H|H#RLU228|"J6HWG|K2|!NB8TOJNB1:LN+24W0FKB>|C.YA">FE|V+| MY3;??;:I_*I-S=|W':06Q0
JRDE60%AF5ACBCP7^|/DE|N.AZZ?V|V_S@K MC|S(NF'7N? M>B7K1K|+@H:;,<%|I >=AOZ2&(|"U<=3=
|N|H|VSWEH;L.\$|2|XFP|DC5<.;9_M'JS"C)D0N<_+UXOFLZD"9%KSZH>C R|*-7ZZZ.SME*;.6#ZU^_Z2UO4(8*
MR2%N&X56UJL3%09VT@_0 MJ/_>R-Z3'6_|T67Q4@5NSE"-EQS6>2#((W'|(Q&6S9.\$LOERN7J_L%O%FDY?
M+*E9GDN|;QLU%X|B.O)M; >F|E"04T4_28*@DAB;-2KH(FS#SQE/6L97+I'=9)9|2 M|_
DCOL|J\$|43=V|=M5Q^6?&A;_|1-SQ1.R.M7Z:|9@27F1N|4\$)><>=\$R
M74B)>%D455"N^7ER8T>6E^XT7FFLZQ_-|VT+T0#<.&#_OR'U?)NO>_!#1#<M%>K;K|L:2CEB:Z?_9;LS
%^&X+QY8&A+ MF-CI^AZ?(S9UOV_/P8_T.29Y*C(2^YVO|&O>N K7>_?&|KRX=1|275L\$|_KG M|B:?
^4_W3|=|)7:.)79J*^F&|OPG2|^/0).99;HVO7JGYNW:>EE:W|JO\$ M|_1?
G|OE*K"W|34SH8DP2&BHJ+6DL\$05I*Q@D&*JPH|"^KH*COBQ|K;..M M8T4K|K|I>+6#MY;|!&8M"+#%J9V|VX)8%?
LF#|P_M_Z*6=-4EP2LO62K=&|Z FR\$NL.9Y M \$ TY\$0@2E0MJE/V//4/#NVI=HNNE!|NK|5M++4T8"\$V@^TW"_A
MZ&F|HX E+GFT|S&-?>T0><_?;D.2;BQ|BEG*G|SKEI#79/X0|_M_G(HWV MJ5+^8ZC*|J-
\$A5%51;+^F6E|>LQA=:9IY|:7Y|+DM1>56P>_V:S|H06W M&| X|FVZY+|5N(|_I01R837H.+T|
|PT|4|@UK@V'|IKQP|QOE)|VA_*WE M'/GTN&|6+K|4B|LOUAVT|UHG|Y8SFYO_LPS"KW&6%#E8=M9(1"4|*
(HRE>N9-5O\$_.UB6D.W=\$&RQWQ%|f\$X(X7AA M&T 8|Y^=|R#GOV4Y|*H^#ZWWW^>R7|_
/X+Z&1^N1^UV.Y.#1:UK#M6%JKO M -E=WBI5B#R6UK%&506QM*J.*R%@62K*D%!"Y2KL(#U#;??3<\$B|_:Y@'TH
MSZ;3H|FIT\$1 A&8"|C>N%2>N=Z"|>3@QCK8BX?54CW*|JA\$_-6Z*6RODZG M*4W^N|?|X#D0_+9:FL!
|4A4XCLY>HB9 MNH'C.9+/T|?1 X23|H|HGKVB|AKN+|WBDW8K|C|N:G:(ZV4E"MN54 F,@9Q04M(
M&>&0T|QK1DUA+8|@RNWCM.9.Y6VKDWO2W2|LOB;>4:1|C&_|9|A(|=WT)P

MNP?K0<\$<279YX5+68A|M+TY=?G13Y:='WAD:A\WFX"QC?^YX?='E=+=+3I MA;7PK%1K*IY3,HM;0_@CU.P8I5F;!
MCEOP:==&GBSS/D@1E2# 'TL0F4T^Z1*IUZF1O)"IG8SN.!\W%JSLZ>ZXO2\Q&6>9Q5DB+C"-U-
CDL\$885S>V8:43"O.?.C M+!="UBPHY+&8N15,WQUA=(13>2VC\3FMSS,VW<>T^@\$
M(RM+J\K\U9Y7EJMYNOWY6KHG'5_O6-.J.LB\16WY;KOF\J\AXOY"/W7%HM.:>VFO;SJR
M34EA6V+L;17&3=C2&).18YB5A6!O2LMD;(U7@Q:1^SSW^4O M6*ZIZMD&0PZ\,MG(>C\2S+\$\$;LGZ#_R8"62;#A
M\$FS9!^6H&44=)R"#.N\2@<^L\+&7)-^M9%B;.RSK<^B<7;)U@<@<^K.0X
MGG6RTE&;SL=*CM">BY7^17\$>ECU2=T.WMY,HORW?+. _OEXLVH=>V\9\56O> MU'+&*.%(11RZ?
RFK"C@42R02NM'E<(>>BW37E9V(V@TVW+A7;GG56 MZGXPO3NI?@%105\5XG'=:D.W3>WBK70\OOI?I/GFF.Q3I@
\$PK\$8YN6\$XN_G MNXR;M@AY0\WP/ZH05TRXU#L^_#;FZ: /HACL941BD%SH+*4A?8J#SG.&@*>\$+>)K3C^=
/ZL9R.FAY?I-!27BM!^TA M#QZ6,=>Q*5203Q\^TJ\$7IQXS!7?I=K.BF##\0S M!1-
#>FP,86H2<>K\UHRZ;M#WVE>Z0KFM^00EV4)*2JR;\$I\$&4*ER:L\Q(HL
M7CNR>=CY;+PE%;R>JEYIBJ>*P8SE+KTI+T"P(MSG_Y\$.ZU\ZJ?K9%>2IYGCRTV0EXH7RP>I6OIF
M!6KKVT5;S_I@/C+CE2YS(3DL!+,*058&LJ+24&.&.(Y9@3.=HEC) ?3Y*E\ MMO_ ^G3==J:."G\<+."X;..H8:?
XO(3R/MMRT3 Y>LL/SS%K.6D9O_G\MW M;6X<1!%_ PHBSHES>B,68(\$22"
<3ZY;YVH+M=6N6=BHS\H<+6UHY(I%1= MWE_ KQ(M"51 C2GG<\$O
M6W\^\$9"+1>B7WS\SU>H7J;^(ZRVIDS>J5\M3;V5_HS^7WW?2%WG*)88ZQ5<
MZ;6<8@DI8YG^9QH3GBO%,ZOKGSF4G3A".&A@0%FO4K*MDN_IY@F;U2;J8C2
M9B3M'.%K&1WUOF@H/+IZ;K*FL3P&17;G2^HDH'I%ZM)&U7^- DL'T(5 M6;K(L_@1J;/UG3UVT;(540'D<6\I+
(8=9@+@W9SDH;KY+VP&PGUR^CWG%VOVZO(\KAIJVR^E?&@EJ%;ICB0!)+ M7T00QT*ICE@5D\$99
9E\$*1.D:#"5B17\$P.%/18B9PU<'IX7D X039LWEOJ;L.2SZ005.MMU>+5+UY?/*7.D49DTQ\$241A9C/37K/
D!2\$0\$FD=A5IGA+D5-GMI<6LJ82U M;.%+IU=J55=F= +TSR;U;F.@^76<&ITW7S163"C;#G87GPWGH5\K1<5-
^NOYHJOU#LQ<#GS;KL_FGR/J\RW5= M"U\MLB03&)FF-(5,(19%# N<4I@D/)!F,G6O<_U47^LZ3ZH"?
QC%0;VY+SM&D#&U\Y0O-E)N^O1%;LF7K",DMF*%9/8+HJG+T'R%_A/29.L M?+NQ,N37BSA&"8N3"- (ZW@UR7/(%9
(PCQ-%IS+ M(UVK51#J#2Q&H\V9B0+B+;.%^=OL&+HYV\$X\I*?6#W0*7NTH;5;)4\$IRU-
M>7JK)V@5!;VFLP^12YO7N8?"LP_L7\$BV"PV)K#W62#2)JQW6Q(9)\VHPWZ M9H\%J;
IU80,70^SQ;CEOAC;0U^_Z\N\LDI;^A-7*ZK;17X;HIAA0+!^6,M%PG1"Q>)
(4;PJ0;9"!12.4U3^W7LLR8>.EKI3BXW!<;3HN%IEAD^RN M_)GEE3;T;J;R'8FJCMFOZ%OB0.2_F_PI?
%;7_E C2N\$4.+SU8@V\BRDW M7WSRTO@ "6E>7IF<I=/F_7=K2R_F J-W^BVK=_XVMU2532JBY;)EPI7I7^M6?
I0@:;!7FI8YB7^KFRISIYS>)S6U(AQ8?>6E1M?D=ILIOCTPHLI1)B
MTV*;&D(A11%,44(3@IVR8L)*FM@%=7+!MA8,E)'LYI;.@T2+5^&42,ASA"F M;009BW,H.*6,<8)S&KEU>
@ "DU=_ATF/LG;08QW<HJQ9N9H\8Z05;01=," M.=/SX\$+W_S\5@6^O%F>1*83E2-8L-2D##?"M;JB4\4TSS)& MBD@X/
<I/Z+F\B=I9LWE;L\^Z%00GY4Y>V73YMUQVAYA%""22)+%.(DQ.CW& M%*29QB@CJLWB_O.Q&IHx_5%UIMW^WD
M\5AVRY7JVOS=>8?7,22JB*,4SR-(48X1P60B&8RC0B<4%5@MW:S8Q6;>I< MG4\7D_G*U\!\$0&B5P_JI^C%0-
BH/7\5(-AYPIFA=C-@1S0_P\H47;_FZ# MWS;FSM<_Z<#M9J@4ZO@&DTP3_*E3LS7j%Y\$V;" 7B4)1\NS9YL)<^84@X<
M#D^WT=*\$NY>;M;R\I+S>IN_LRQ_2G*14^S2?A2A4C%;*34J;=IZ""TAS\$4.\$
M15YHOYIF6>9\$ 1%*LXEIJX30(T.8+.6X_\$<+VT;58#2NM2_<;45"38H=D\T M1;V\Z56W%IK;.#B=_UJG;1.E
U0>LW/6=6L"W\DCZN\7@BG;3"E(Y5!7)"D@+E MD-
(U\9%,2^X0Q\P"1\$33IR6D7;9"75*+ #V%R/"4"V.GVY1K3=S+Z\F7/VVK M4U+L2)M\JDUR?VAXL277
F@M\IZ<^_6<2Z8#FSY)AY\IT6H_RN6ZV14F720+ M2;PK+GF2R\$S&&60L829G@9L2>0\$C+N(D5KE4PIE#Z;&
(B3U(3R!X;"2ZK=LG M0+%;M\>9ZN9\$^E9^N6"E\Z)HWI!_B_8);.NVN<?+YH#SSI16SS0U;-W\$G#
M7M_ZI(@3BE).H*1Q K\$B\+(4"9@HACE"574*E0^_Z)ULGT(GJY0@#BS5Z MG&5NRD@ (U9Y8*E&FP_D\$%9
*@B&19B\42+Q+Q;0\17LY=I>73M.WH_M"D8T\UAD0FJ;I(C%2F_=N6A/2F2I8;\$X3B3G;I8)7+Q\!O=C\X.EFU\$XPV!
MF\J;7DF25-@HJFI(\$#FZ>00OE&HJ<^VE;S22E+1-8UMV\NU>RNV0Y6;W ML#2YCEV?
B"RF\8I2"E,44XCSU%!.Z*@G)2G<"I\$(2,ORHD+@B>>MWT.'66.MIW\8G9K\STI+IM%2L.B?@1N%_*4@_*067;=>A
ML7_#4X#MYB'Z5R?LL2MQ\;4:H-CTKX;KAB\$YG&X)/9E*!HLP3C+OF#I^3&I M+OY=KL0;4T'2;.. ^RKO=R@QVM<"Y)
(RP)*\$YA#3'\$(\$6)0PJ2;(\X1*Y71_M<4>U-DRH>A78TY)"J7W-PK+O=7I150FI+PI-8^2,BZ?U"EGZUIP(696M76
ME(8=#A?T0\LL\NS3?-(^N)R"D.AZGI9TQD@TL>IG@(#QT+XN+5@9M MV@MTQ\AH^NFV&)
<_YKD+VZR\&XCW3?;H.7U=5I7>4I>_6^I2!EQ 57!H@S MFD 2<0DER6F1^YH4B5-"B87.&>Y>&GE=SJSC#L;_-V%0-I%
N)\^Y;I"XVLT7?3CQ\#IMS\$NY)\TZAKV\$F,5A M;T<+<9^01R?NK2HJSX\$M0.!P*!X3\$(XIX_H
Q\26@Z>5\JZQW^R);6 M#E-MOW;#+FTMW)=XFU&NE+;+C\+>1HG#&9WB0A""M(22Q-^I;8Q9)D
MB#I55(U7;6*?>_B>WL=FV@WJ M\^JUQT+B")C(LDDS!&E>OH4##(D=I2E(
MD)\\$(&ZS;JFIK@O.OR1R"6K0A8BGQ(S?T'R@+G"Y.'GA_**69\I?"OEQ MK>_S_5&L;4=_:#5?^_S:={449-
6;QZ_E!NOXS6/HC=9_EAR6;6-5!+!&64" MFDM>B#;A(\$YA@*S^E"%M*.@V\$2+2?
V"AUMKQEZT*FU9_BMS/5"UUD3X;:Z
MC6VT\$G(<I;S1BX^_FRO)N^;IE#RP82%ICO\A==0/5^Z+;ZO)G_&9UD\SW>1QU(6&K*K)Y\<\BXNTB#F4/(D@+E
\$ M69\$E,\$YHS 1/LYPH>="D3/Q7&I5I=BP1^=8;A\J0#W/G)19)^T%4Y_/UTN/^QXA7@NA\HJ^?3Z1#1W7"/
M@/@PT<19YZZAR'D@;&9\;#CT<;EK&B\I@P+*!PCA.B V7\$)491SFG J> M(YG@U&K\I)3RDM/RH_-
<^D9CYB63M8'G)9#A@>9EO&DTS)^6D9NTS+Y;_ M=FOP>Z4DW^H= \$L@;WISWZS;TNK>+H\%/"#KDRB\ M=I
IK/Y@IXT/_U%ID% ME;)*<FOR;5"C030\$PR576#^P@/(Z)7VV..J)>M6\HSH-5_5_04\4<4.IS^IM'
MS\$GDLU\^_83D)K9<IH6<65\W\OP=WU"PS,194^@X;P4V\!7\$3;./\$HC_3; MMA.KV7)I7#_LMA\VI7;1E1;R_LW'VW?
7I>%;GB;4R(@RK4KOPH5D/%4P@S) MF*A;A\$Q9A68,,B?VRIU0T,C\Z\H;HG9L#N=" DW\HB3#VH%KL!!A189GIQ<
M2X03H-V+5\U7_*NFVU/L*1_H M_X>>&=5>RVG2>RT&PBZ\2IEXW=RV5;KOC;WWST;5;XFIA\KO^_Z\I4<.<.;O7
M0K%7F>5K#ZAOMJ^#;!!_2S=52J;_I0%>_WN03W^IOEVVT\$'_J1(11%Q0%*>_M_3;3,22^D(0HGJ2YU7WY)4\$3N\5;_C
%XU= ?SJS%U+* 70LHLU-KOYJL<_M5FK;?J6\7*.0" "S=G&" \&3K/ 1**JO.R<<.\$G0.?GY&V\H(53\DI+9\W MONT0=
<@HWGF\$S^NW\7*8VU^T8(QS 06*8QB'D<=<019CF-(68Y\$*C+%\$M={M_V&)TV<
U'+!+Z+5X^I@N0;B*TL\&RVEDI^E M@-;%K"S-5S>P 5Y9;EI*QS+C"\$="Q\!F)\$Q1&M=WH
PY78J,56CJL\8>N=1I9BF\#>DS M=QTR<#H\PI_U+6*MJF,2TNBALO_*08Y6;YVV^6\WM9SGS.8Q7&
<106%VG,F9N\70(IY 2,FA\$1HA_G M3OU.SHJ\I3*X4Z%WD/_/N?G.?+SFN%0<O\K8\^00H;+6+J\EF0\ ME:O
%UEJ;T5+4DYVF7I0_50.2HHWEXJ%PT^ZJER^1/>I3J76_E)OHJ0<_AO-MR)*M9\$Z=EO2=;6J=I77;_%?Y^N=1;WS?
EF9RL\ZI%?^U;NCW3CR66\$94P M20L&.2(2.BPX)'E1&"FI8K?RMS\JS7\WN;Q;_STDI5SS1\FO%.M3E?8N)?
M\AH/RW\H=I0=@Z9;U@K" X@D;%*W#I#;1.37#0\$_04#>K*;R\PX=IYAE\J M\I> 8\$T=8SY-
Q\;S?;EEU35M7Y=WHQJ9K>MM#+="=?%F;(-)I#),0 M\$H@19&
*A\$DE81^2N2+DD&UO;23.9;VA;IXQ(8IZU\I<6%6IV4ZA<O M^B>V^*_^XN81A_%+L9(8H_I9K*Z% A4XY=
OK#SLAZK22?UU7)I3W_X7VUC7B_//AJ5KH8_1S;VGUF0#=/OH\ M#VXWIPL\$%XAADF\$A8,PB\IASIF\1\$
XQ0IGD*8H)B\T-3C%,>4(((\$Y@0MU\2DPI)-U(7@QZ M.I<I*!;N_OOR;Y,SU=D3-
3MQ06.*ABA6IE^N;8H+/(.59Q>Y)&*CF#EIY07X""GDF9\QU2#9;I9?=LF1^8&R2H;M&4PH.?/1^7))AG5-
MDD9RX5_W;M=WI2C^QXJ^6JY>FRHD\99@&5-902%*)HVJ=IPE0*(Q;JLAS M1".K&^_I&1.
ID4XJV(MM;9H2US\@3/L5@*9\AMX6RM4UWK\7N\JEK/O7.V MFM8+104K6B\IZGFAV&9\W_*?GPXJP#

INN_5\7/?"BFNE=*/T*VL%IG,I*)2_M0('U4HI9(2%:2081%8BSG!#)G(YWO#69>A)WN4M;^G/2)^VQKFFIS|,<+R2I
M;+KYP#14>_T&H=0?*^HWF#FJ9)+\$GBH_@\$O;+>"\$^JNTUN/>:!"Q)U_M=%,Z^H4CNJ<|H5W?
AJL(B3Q+34M(OHF;B\$3!4%3!2FK&"Y2J45Y^!%2=-?_M=S:'^VV+UC%-4TX"9;&-"66^XSUD9WDC-DBOE),
(>#1*80\$R"XISQ")W")E_MR#BK_B@G7S!_V;I6S6LFZ6_K;-D"9E*JIVZ=<M'RI;_!%('<-
I>9LJG)C;+;P326OE"+%5NX7Z+;RD7=7F5!A_LHWJP6_OQ_M+83;IKL_WG3L^<LH2Q&_4_3Q_-HHC_(BH\$C%7&
(HF5R!_GWA+G!\$U^+MX&_M5UZ!<^B8^<30|CLYM|VYK8BK|!>;+;@*IF&S@A4NG1\$S<|W2L+"94H7GO>,
MM|@_K\$V;7BGJ3A8ZI'LHY;T6H;W"X?|LL|S>*+U97>OTTO.7I3#)E>FL%&-(
M99|F&54H"0G%*%.\$96;_(EG=4^_)BW6|"/(^CRIAK^JDR(VRAR';<91C|!_M1DK30>GF+|HH_OUIGJCR|
+^"GQN4+P=0_\$|C/#!/(E2@XBA|WE#\$#YJC8;/S_M-2,+*N\$;H9C=81%%4!9ZIOBGA!_WMLDIE)S8X>WE>|9*AAP;_R_W
MTB_IGLU"BK|&"&90?T56|XP2KP5&E#_-FJ71<|F7VET?P*7!XX_RK+"9_-M77D94L67J<;<
_2S%9I3R/>SXT<|E4<P"1+HSB+8")J@-/TCUUP_R\$B4D_MBV>4Z?X|+B?UKCPK6G;;W(EAV'C,D!&|>
|SD1KCG>LZ(&|Y_V=H9R!==M%#>K7|\$U_KFL>|FWRO!00M-P^UL5_E=5X&|>^W^Y_KFL%@CC(M+|XCS
M@D_9\$OY89+*2K3_MC|<;^HWS;E|H|>Z2VF%OOQ9ML'3S-D_A;Z|CC'2|+6MUN0)&D?UM73C|XVY^C_C(A6S^_R//
MX_\$&SD|H;6H;L;C^<40HJ;M^HVJ64;ZE8;X@841_C)(4,B8I_M3/4!)AH"855JS_OZ1|GX9KY9?E&E2U>?Z:"<@%?
D)P/8S<_OD6WU_)_WR#;JL_NWKQH&H8!5W#X@A"KK=I(|YVW#RQ'_MA=|>+_&M!6#;|HG1L|R*MH7/9E?|KKFZ;-
&8P+@2!;<@2+1>J"=+QJ4E88W&R6_L|X%#;E|*!
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*0XRV|&LB+_M;_!|PP29+EH&JK'IN+C1U>;_1_WY=K?Y)VY%>V;_MUG&*59Y&,"%(|HUCJ7?Q5&50;S890E&&4S?
26<5|C|_K|6J#|SWU9M@Z4;P_M;_A)%252&_I-0E\$SM9LP2%*6P\$0)5"19KGCN2)8T+<9>_L7|HGZ2'9"Y)R/
M9FM=K08EL8_ =37&M3X^=0S|J=GS;|F^6;_F8^N?4\$Z_0)_MKN^;_);\$;^88|7ZSTI^HS/VV\$<-7.W-
B;_64/6S65HQ7D9"93+&"N1+;B658
MAW\$2<5B@E&4T7XL3A?;S9;N|%Q8&+6<\$%C&2A%^Q<(|U0IWTUR2,5ISE);!0M|'=LN1'?MK3<MOM;Q>*ZB_8F|U-
&W83X'K&'@?Y%AI#HZ4BK%\$"44Z55=44CB+|9IG\$>20(03|2MEKE;_WF.VL/;_O2BE|1P>L4)0JE4&1Z1T-
CO(4DIS%&(&0>KGM)N7S_P_5IE=52Z#7I9E?)-
YNRW/QINH=E;11%YESQ1KW5X=X^L/N|TIUBX;TI8,WY|HT"C8(^OGD>S;0_?SY:/#>?P@_M,VN!>_DS+=*!\$'BR?
H1YHT>*XNYMOK@6|_#1=YOQ.DY?H(AE(LESE')D;CGU_M3T64!6HTQT^R#U)QQ^_5!77RUT@JP%&^M"\$1L-
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J^|W5PJX7'_%9|V<_U|T|N/U0L7|1Q&>E_|WJ+>"SQ_M?A5%)/=T?
467FX%@#UQ\$8RO4O2G;>RUX^_AAN=*|H|FFV)2/"X4R)8J_0L)_M*CMA4F_+>_PIBG_N&<|OK8_V4Z|?
^*0KI\$C;I&@DVG?B.T4C/_N_X"9;@|/_MS4*GYFL#<G@U7COUOMF;K@T8TV^X_O28YWZIKMK^6%4|*19F;PI\$2|?
M'#YN/X\$#4_@48B@5;>>4&580HR%CCM%_ME_BICHDY832&#EGV(X"9V2>;"!<+>+3GLZ_9Q&RA5HY
3<_9I0M2&L?_J_M>?>))XPZVAZ>>F;RR_X^=W0NYW?|NUU*"E77|TB3%<03C/_S;\$Q)(7_(M#N|9"0SN5\$R44I
Q\$|N)_B|X%1%|A@_U|_6PS6L&MXL2%P/9FR_MO|J_3UU=7X%W_8&8+HW_82D"9Q2%9GIDPML1FC67-|
_D'5@(>VT9"/;X_M>"0C+_S<_!#FIU+L#/#/>;4E+7;6J^;C@WM'VI^|KH|G\$KOU>+6&2>G(|^!O|_!|
M44_66A='PEY_J|V#VCDP|3AC'^G>X0%|HI0X;2W'O/&WF/A.@K41|_0S|_I_MNMF(Y>KU377WS?
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MR\$D_BIK5#1@8_7RJ6WW&;397I8Z81+#+=IN0Y"H2**\$P0PA!S\$Q+IB25,"XH
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!87;HR@3"@I_X@SF>J|CFDB\$4DI84B"?_(9PBBW#Q|'_|^&2\$L(QAV_M*_%|V\$|8_|N7+;_P+_L@RO_E4#-
X0;=U\$;_S|='K1M;C8+S4OWK_'M6F5)ML_|ZF71|WH|/1_MTPO**_03-
#&G*AAB;08EB=ZFY'0M"\$USFBJK|F;S:#MQT-037SM>0/<*+*)MSC-
V%G<*KVE\$W%SW@7E|JPX;W4&C%+A>'WX|_#-&^\$7AG00Q,%>@/)T^=ORI_MUS2N+C4|KVA|0N
7LDX_|85S83|<')2U\$K_6/\$T\$YY/RZ?F\$NK)TZVWMO+M_MIMK>UGQ1|N?VC9_VCT449SA))09%"&|9"
<\$ZE6;PU1*(A)*8Y;W?M?D#/U_M"45|2FOZH;GB3>TUUG=@)=U;/_Y_#R6X\$|ZQX7_"#3)S=46_%\$+|48J|_4&
MOQ_X8%@H/N|S4N9E|HXV|8C;^|+C/F1&)CGHC7ZM,%WG|>1Q*\$/*TARQ&)?P_MYQ'PR!?
Z;'YU_2R5L|0I6ADUN8M#H4FW_1_ME<>+IEJ8|&O%FP|N2X_05_.E\$5_-EK@_M=SQQ-2K|6B?0UQOT%?L\$?
22;Y4'M>)7S?<UH"KNMA.-@;_E;_6+K01+V2_M,?7DEWH%8^O(534#WL_D5U_J;_|FU@PX|J75FD-@B\$+|JKX+*Z;'O4
PH9|_M7|_<|S3_-LSAF6_&=6S'E#0B9>;Z|_?/57N28^D;GDNEQEHXYI^@76K|
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KS^S_/(5N|H|C|JE1-P_IU7?|3-^K_7SG;Y_M?MJ0_OWZF2<|_VJ|ZOEW;*YB_HJ'_2HW>ME1%NS_Q^=E|QNVX8@DI_|C?
B%SDU9|"(^M_|B|_J|_%^P5!(D4@H1-05J&<*PB+(<\$I+DBH<|21Q'9|O"9S81|5IY%4O_MG61\$|^+Z-D%VB\$Q<7-P_T
PE)OY)H;*|Z_*&|6V_S6^_<QNO7G/(MZ_MFGYHV|>8#B>FBXEVV|IKO_H7T&"LU2EDDI3|_U_EHJ6&_82XB6J0L8|PN
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&X/^=U;_":|Q4EX801<0P+B'CU'0"*3AD\$FM'_M8G+P*<|80;_U-L=?CU=X6C<668MIT3QXC3KSZZ7VUCN'-
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|ITW+HN?+3>(V+);G(-_#|7@TTL_Y4|FD2S495E?@S|H5K%)_MTX1'PA_%0(*9_&=JMR8F0(J-
_5139WS^*_1"1Z&&4"F'PE+7_A""#HZR_9J<'Y_M6;:
_22;_BC5YN=@#0SJ20|7T#)HCSI*Y0|M_H<|7.R@.%8|3E*8|F'_\$YB_MR!#)(6=QC"B+JQC3YK3;_-
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M\$22L|SQHH^&00;F^D?_XP+ERJ%O_82;3NP>D4@ILSSH_HC|+|WUP|WJ@T
M1P&0S1A;W(NJEI&9;QZ_JX|T'MPA5X^|K&|_MIRGFLE'^7Z"8RP";_5<+@+GO/V53_5W^8H^DBI@|K5=4/HH)^^4;
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<+G;N_P#"=|Y5_"67|UKN;_W;_7^YM%I6_MWQY*2<7?+DT0KYJ_|F(DKA(6|ASC&|!(99(P)_1--A1)(N1TLG11XL3K
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8N""*S3\$62Z0BTR""&RE1@IJB2;_Q3)_T_MS:Q_H|RRER@X;K";*SC?ZGQO?&W%P_2(X?&S=M?Z_#XB6GG
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&M40NL#GK5&S3;9AZZ\$>1_(FLW9|AY3%;_IF@)WC2'_MS8R=E8'F^_5ALTY;_!>P#+3_D&W%O|13
%U4T+H<JR^Y=9C=V|4D6)(X9_MQD+!_"LDQ^FCL\$#;0:0B)UA0PE41+!;+5W9QMR7A3HYA|UHZZV_|K?D(N-LW_M
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M5Y|_!%E57Z7^>7VS/FP2#N?D"R43RF7|84K_ICUA"A8|S2""B03E!&(^O|_MY_'J3|R|M(I=F<*>5JF
W*H)&1W"S|OTCAH>LP+O<(4|ZP#XW=/_-!|N5|'_|MKX(WRG2"RC&_LRSFD\$=I
MHN/8!\$;6I7H%0HB36&|N;_N<R;^<DC6A>;_E(YR|B'=MON;%K%|9_AUG@_MN|U|XN>#/BS7RZWAM/Q1UP\$^
M";^OOQOVD?_N"_U/240#|!L7_*4I8S&#N2GEOCDJH-E(0XH_00CG@F9_9VY>_M>DP<
NMO7^|F=7SQM'__Z#DYH<_A6"MS'7B^ZVZ|S#<=I(WWMKH|1K&8C#W@9_M-A*0-D)5XM9W=1(J)

HH&O&YM;JGE3AV92?-7-+92F^U;GLAVNU;JN^7;Y M8IEI?;@S3(=+15) B.%&.11'D%&1091A
O!28:4VY7<*&VFODG8??.!RT>S MR^'W)D*HP'8#EE6U;7>I>ZGVK%J*9;FJ: ??Q ?IO6I'HG^KY=K\$. :.6I(' M_7+?G"^-?
H;+SC+;.@&.Q'F6HBQ/G?J9 M'4F8V;IUD94O;V#8N=11IGJYE_ HE(_NRY8VJSJ=%N"-HY_Q"X>)X M\$=M TE94-
H*O^L66X;R3C8A!;Z@J%EB(W1SJV^U6<H!^NP?&^>Q"BHA' M2RV< T819TT)>0X<"YAW73JXK\$-""?Y)SY7VU(WH
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3TK9IZEI)*Y1^OHQO_ S%SX>6>HRMNBS"<1 M_ JI&PT4191DJ!@)&)\$X_6X V 5E&H;.*9EDJ4!S31=*6|^F!3^W9V-
V3I?+=>@J!+,M;+M_M'I9_J?;)&0Q!3PJ*4H"F+ M(<,X1QA%\$6*B'=#W;_ &O-IR=RJ_ '4ZI%JOY&N!7F-
0R,YU(5@*2GT=V_7J/I MLTXZVG49'=KI'8JY M?M/I@ETIQ3WZ^4_=(ZW+ AE1:(M1) *HM<'7\$1UXIP"QC2-92\$GPy?
@E\$DVL<(3;R";^J#6'WQKW8+K=-L7*8/G>3CZ! =VO&:QLOM#>D-5ZMGO3PT0U<7YNWU_@2%)KJG00&
M4,ER4ZL!;U;=3. ?I=-)=>S.I%2DF_U/O2K7*ZU+B;D;8@&8D731/MWJ)#A M:2NH@A1E#\$98R"3C2;:
(*87XK*2)/78KUP2!/S^7>@5N!W"Q'E&VOH&:&?)%#?K_+8U_ODTM_I<%)T@^QW+%P62"2IX MK-
=08>8!2R"1E,B,J6(4DLSH"W=#S5_WUP8\$;W90RUW-0%VW&69=K%K(3 MXQ-
8!9Q\$8)2FZXW8J!^H!;R_ /T*PB^!4U&SP%B%O7P)-O\$M2R378C>"J!3"VSFL?T'OE;<#53!-9M5I1!-
!8MAHG+ #Q)>_FURF MEX4\$14+B5_CD65YW2?3\$[M?SS58^UKYI?]=,+:E9L\$.3=G<%P7_2ZX"<% MJC8'KV>
!/*B%BM=L 3E?J6;I!C!G!VE#UZ;GL*QN2RJDWN746>?)9?+!^;I MU;MEQ74,OBMI-:
(%BW*;BPRFF&40QU)"HH(IEE1")1@3-RRORIF-CUU.K4 M_ _KSC<[LTT_Z_!JN>_M)W7F1P_ P=4JU/W6S>
!E%JE&LB&.+2G%3BHI=W2 M%_6WHY_)Y*+=)C58XV"Z;GS&OMRW@W MGS42F_56HZ)?<IQG2N;#SDWGV;@
@<^TU8ST?_T#P!50YTVH\$ _M&OT>?>K8P0(5BB1JGS+RL44&_V*1"O-6WU-D)R!N&_ 'N0";@2!A\$/M8R8+)"A.KH5"
<09H!8&:0SSC!141G!/_C@Z'G>*YMI*%C*W-IS12V M(A \$LDQ_MQA3^JL6QY"l#\$/12%26:@8<=<4Y_"@.2<20V_*
:2R_+V(10" MKC<+15QK!G>Y;158'86!KM3&10V!SV" C>="=P=6G_(@!>I>?2\$M_10*;#ERL
M!>I=4R*;Z7T(I3\$^O1GDO)QL!A4LL^J!;I6;C@A!&"B8_Y385I%2(@XR*" MD6*Y*IC_VFE8\$WE/HN);Y-
*!EA!V_5!+=X:H91O_MVW=6"R917.B5_N8%Q7H_PBD!5:0.8RHQ#\$IJ!4-U;"8B5?!!-HPT9!&E=RU M-
+;+@M4!>M&UQDSG!ZOH7BH@5/_MG/WEE!F:1RZ+ WY<5JNR'O;J<)>79!+A(M*!GB*+(4Z)A-HZSU1)BB/54QE
MDOAE:0P+GC%XYZ-WEQOS>=-HW2E*G8^E%7;_D'Q%Y3Q^Z;Y3M3E2FP;I-MT?5AZS5%
!2DQ\$R^Q'0#!4S8NB'VAA TL_ZG:UA^WL_3_/IMMJ+ S!X/;>_M MY1HR=J*YCI!)8>8(@)9K*_*+
(E9FHB<".*4D7%>U;3>Y/>_?OLKZ&3WJ\$1K M7!DAJ^5=09#6!4_ ULW>;!D;WJ/TSNYXLTL_HV_F6_-BY>9/? MOQU
_TB=X_KQ&L!;6 H%ELPY6#GWL^BT^_(C6NMGJ?>?>@J!P11K1&_Y
MACG+;S;2<L;#>3;#%549%Q(HY9XE37/R1L8A_OY F-ZH!@#J!_.\$*KA2* L3-X: M+0@LLCS6>T3\$XRR7)(VLMH?L?
+=)&ZF0LK.TX6RW!W7_5V/(L_V0066W01 MP2F;PT.RU!6M1+!\$!/&GV&6WCX,WY>IXL>_ _TNZOY^&@F!XAR
E)/&0R MTWLH/7-AC&.>"IE5#IYN?I+IS!TO!"1I87-
>\$3%.QFIZIMC@;:.\$!>/>OD.F74!HET!AF_R=C2;DY4OYCMJE*!;5<LIMT0!C&.%1\$!9")&_62!2+/\$X+RA=Y*LXWM3#!AQ
9I\$^5> MJMM/P6.W=P>;#;_&XMU=)DO_(DW_0=L";0=#TE8=8).F#B!RDY!CGO<"6 M;NLI_OZ?N^7VT;_M;F+
)9!\$SE\$!9I"(3\$_.P?"@6WN>H_@/MQO8UAH<[H!V7->S!O8_1;S5_MA_PF=5W19&+S!DB8Y(J)"_K#;MD M68??
#;>O#L>UC77;Y7)S8%6M:51K&H3Z-8LD14*^!&.*S!XFUGX@3F#/#I M%[!SG\$>Q>
!E6;#5=9I%_@5@3H%OP_NMZ9;N+HRL F.M3P\$;0ICSF"/**F MUS\$1L%_H@@EEE"
(544Y3U!PEQ!UXPY!J;SCT6I5!K7+!="^<@+Z;_ "AJ8+#Z7>R!"#
M!P;W+!UX;#E^""^N;7:67Z*KJE036/Y92OMM!ROU@J.TB+;B@#@RU0D<_GX^"SGOPL>C+S!I<='2QWWZOWM%Q+L!
M8TJQGI91JIP6XE")IZ"C4AP_=WPXSGR8IR"Q&[RC374;?^U-G;B0".O(//%_M@#6A^"Y.B9B7Y6+ R"-
NBZZG?2;ANH!>_Z7?TJV!VY3+_ZX#I2;Z(LI+H3I M1DY->@35\$Y%\$B\$.6.4:82
SWOLMLO"ORXKEY4*#R7!M4+;_L&&Q<)N^3C!X MY%#86A8LI>*BP)DS+&P!.\$ZXL/ZDWZ1_2ZO!#ZO-
GZ;_7_8R!L; MBNN?^7;YHR!0%;127K.J+@!;=(E3HC)C\$1ZIQ(<^_\$. "UB0).DEI\$DQW_K8(+S/W;" M!^;=:EB-
_E>@5LN9V;(1N!HX(K5*_XL>K_VS8^S'A'W>5#O=?_F5;E_MH!AZO(W_@S)N#I7LLKP(UF!4+!M<-
#8Q\$S7"JUBL=2!6"#!1=;#J_!&X.YRCRO_60!ZE8XU!KV7!A7.ORK#K\$ M+"1H6K3@N@T;U%;2!B/JN&"OGSL
5)3)!^Q=VO1[W3O>1;+!6I\$;%3*# MB.\$XI0(6E%_HI\$"48,ESHER*RRUD.OE-IQKS;SM6?KWV;@!5JIG1D\$0!#TX M
HWTJP;_OW%8G093"9=-#?X;=)YB2!TG'01@O/G29<_ZL^+^ODI^/WA!52 MBJ;\$X&^;%=W6C+!MN2A%_FCM(H21*
(4Q7I**O2!984A4@_D7QNU4_ \$7?34 MJ!;-!6O!RD.W#SN4\$YI"JF!A"XZ! MN!"!\$!CD1W1!XWR
L3C)5Y)!F4KM<%DM((BQA(A*^<*&F0XDX9+?;B)W;Y!^\$5T"&O M>)&S
XAV<=DTT+@YVU8'4"LI#EH\$;+ #D;&6H9DKV@N=MG.O.R%&3)/=R) ZV!@+6;%ZT9<2A!^KVS'4@/FM4_C!Y^T#>A
MM%K6!;HZK=-N;T!+NB%_!10SF@NDENH\$. \$H@!)GF4B+#\$=NN>5G)4T!
MY3IAP&3P+@OKU!+@Z/@?XHNW4VB/ENT!\$G\$XNQ1"%!^?=&R8)FGY^3;G'YZ MP=SC'-1+!-
F!C+4I/*=-/IWXH7W&D*5(R;_(0X0@HL"2V@BI&"6.4\$S!8Y
M3_-8JE3'TC1%B!6!HJFWW+IDQ=G)M_J""\T7_ \$@+ZR_!+YTZ?P&B50@LUZ#L ME2&7!YV<68;LD+8!"@T(G"!?
48/0+YT.?S%@!6NVOUJ_Y4-3Y&1Y..XB.!%S M\$QHY@7&"Y \$00#V"C>P7Z!@ M
OY1@DN+ %S0EU"KTD9846*BVBG_0Z"!"(0P3_2DWK2RYP@72.QH=;CFXIT!Z39XSHR6! M1R/*S2>)%@MW.6!T
F&Y^*!@T&X+_"J"1H3+F/X MS!Q<'9U@=\$+Y 1#;36K>PP.Y7!/?&KUGM;U4KOO\$J M1VV;T.0(1:F4D;41A3A2\$A;=!
(\$Y7F4\$880)DY7;.(BIG_ C5Q_*!#WDATO M7H;ALKQ!0;"XP5+37G20^\$@>H(#(3LK0UVP#
N;H+!#RO"CBQ2!3WD63JUH M5=VHO!2;PNW^57<_1YV\$84;1=IKG0A%(!=#R7^U^!HQ"A"C!5";*1X: M%G?
UY;HL;M;6_ \$;.*% K;)&7=@\$ NVD?P!A6W;3!2\$=B(RLI0Y42!0N;MU#(MRO"C;B"!3_E73)K-
ZD;_&U(BZIMN>1;*)DQ=*9I0HHF_2 ML5QOEJ(8LH(1*&_RB+//F>5_NCI?M?H+W5A8J=4C6;GUA7H*18V^=0?
F(")J!Y*S)Z4Z@_4J035\$6_S M!M09!X?+L _/B!7!%4B5)!*5AH<)>413H&C+!V9ESI")VG2CB1SYP2,O'9 M2ENLX5M&?
1*6*!(X*3B#"^<!)T^>PP)3D^J?^OT_\$AG#;EW;Q@+CU<;LP% = M !;!5S063C="VHY!_P+_PI_@YX!ZUF2Q
/V=;!@P+!%0KAU;BYNW@&.#D4>.& MH6<I2A^_W=-2OJ&5CO_VW!W=4NT5K!T)U%V!^7KS>"CD2U.4??TG+=N2H(HK
M'2#696!5W27X!JZN;Q!_*ZK/F_7?M!_58L;GC=+)8QR002!C@T99EQH=R#27VK.<+ _U>+S1ZS!6;
!@%7_L="LPUG(I(B)9D>3LP0Q#AFL;@C M;F!F%8Y;+-(OCR;\$Z?4.IO,AU!%0>IPQS3;(P^O*OP6MS6JU@S6JH&^J"G
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MW5NCYJB3!7NV@?7OUEF!+>D;_ ^ZAC&5L+Z!H!_@5Y9#WP?EFNV!? Q;_*
M;-18VQW^S#J!;FZJIOH=&NBKPKTM0;#7BW7_VVRQ!2-)TIS4"VP9C1&71* M@X/6@:000@_8LCQME#
!SUZV%@.JD05N0%_LZ:QT1+?6;Y2?IS10?M2+KNZ66 M6F=H5K_1_J4=4-T!S!7S6R+;_..EGEZ;JWU_RB@UW^N-
#;OTIH)P5U M_"DA9GFF!@1;!81C116)\$V=L MI\$ILL@XWVF.N^BZ(ZG_HRS%("TNO"8"Q!T2-
Z@YO=";@%85'YY9%!)@<+!F@L!O M(B@HA&X7_1XX#%(N+QOOHL5#RN?7)#X?>Z3)V)#U!6AZ6OI02XRQC.LER*5
MYH;INZ")#K&%2Q7.2E(AI\$3*\$(SZ9W\$;0:8?_J!@//HN7ZMQ#J7 MS'8BSS_!LI?CS;IDWR!E_L4/NZ=L?^DW8L?
K"H5O-6FMK-K3!@PG4!JO!&#04;\$#&NNLC;_2)O+K=SZ&K85!A?;(Q1; B^2)S_&\$! M<5;DD*#B@#3)\$D&1RC&+
L;0P5#RVB!_W"Q=HA!J!&(:\$;7C*F>^V!A!M!YRR72;_2+AY?
R!9!MYN6A>/^WE!L>M*%Z@=OI(7B!YG6YE?;_7TSO6B/@_M!+?
OYDH^L"NO5;.)E?I?;FIW^RV7^7=;D7KCSPE!N!^UFHB!?:!1&("ZXW M=4@BR 3#;\$?_-/O.)1*1\$!H/Q
H!%4;S0#M5*LIZO2 +=>T?_2BU;+F-D> MSD/^=P4.E+^V2.I=JO;BB4MG%_&>_@BI/N0)_C;_@Q&@LR(@R^I,>
(0*19!\$NL@_M54BE5.S4!PG56#;QBM9H4^=C"D.*5U;FM*K)S7L.S7PUD-DN8*!%WPE7.IOJ M'>97O;-14KW3?
H_TUZ@Q^@H<I2FJ#0?&V^/KZVX0RUD+X;N^9=<5^_MV>>6YE>GH!;_NMF(_Y;L.OB;W3P!8;A/7'P3!;=#_T'F?

MIT2I3+KG@-%GLSR/N.Y2IXI/*S:FIN/I4IOI>A@O8=7J-WFUM'I 2:D=7 M=5#0'!N(HOT)-MW(IC4P&!!
(X0*4.2P2\$S+5I\$Q<I&?P"SA<9YR.5N%AS M*3IY79AG9Y.9!HYE.1*9RB-W7:AUO)5 EF)&.:8,OT'0:@.2==K'#JO'IK#
MX '9I7G9K17IL?H.3C:@%J>0+S'07*11NR:1%BUZ FXVY19NE',^:G4GG>O M/O-@W%YY8_LQOJH&:'=QL_YJG7+Y?
KN#:V6U=NZG/IC@O=U*EJ^=I2 M_?J7ZT^JJEJ(E*99P0J8,5)?QT:0Y22%:<8PD2A*,:*3 FFT<0K=R/87)JJ MG_I):G=:=>
5^T4Y:)2034Y6O=J(Y?2-#&C>*E!M_T!%F"IX6ML&JHW9(M^+ M=6Z:2G##)N8YI!#>PP=,
R9SC(SOIN6JH:0UY.>M4J#6RERA&K!-IKE)H=N/MG%\$.&+4.W^WX+ %&0M5Z'V0MSXOLUD:'I_9'=7H%_NYVW?
+4O)MQSH=^WK MMW*IR'B,<*8HC 01\$&.9&4JF#!)\$N<0H3>.L<'&A)Z5,I8:F6UV@IO_@V* MG4I::J:GVFMI.2I5F
XQS%H3RIG<%K&K!+T.SGDW;X8;^J^-F9*FG_C=# M'3PC=SLMM56IQ6T%UBPB\$B)!(%P
3B"#'(5)+'^@B=RP^=9@TQ(7I82'FIZ65@::Z)>D MS3KE+4U_/OEM/^GIMH6;&V!"I5=2<"W\$TNPTZ:KK_I?W)?
HGMB00?&V4W0RON_!S@469I" M+)F E.0%*JF*DT+O).4NIT(>N/C1I<_.4)VGLI::C>_UK5^#%I!>=*0"IK
MZ;MG=5 GS7KNCDX_Y.9IA%PNVG+HQ_S)K"RFU!G,1F>4R!L=9M6CD9:3ZY+EIR8 M7Y7D?IW;_/@W_=%F:ND?#C/JI
MGE527S.GFU<7G//29DFT/V4SUGO!/@H+ MZYW@WVBY+@V+5 &58EO:EOO:A)2&+3=2S%1*3<5&S%3WY
M>E>+!E4M&VS6X\$@A RI#O-HD7W1YIK\I)4Q023A/M M.%(&.4DSJL"/IVJ< HING_5#4&R^&
:%84|WVC)G=I9*|B%0.++-@2AAC(U^A @NMKJO M'YRS99#EX.A#|I\$9G-/W"6O:V8?I_ZL#E5_ ONL:7I:GW M1?
Q>BMVJYMVLLZ%5DZ\$+3-'<#I.76*X|I?2LZSEYK2EHKL.OP/6':IX=&., MF'U4-IX>,I1_3Z&>_6@AAL:I?
7OG@Q:HR0P6H(:CYGH4_!UO_8*&D0K_ MD6\$ /I5@IGJSGI?IVT2.7*EIO&VI.O*>(S-
NN.\$*6*58Q)!EGG'B5!\$S*&UB'IG*IK5PT)/NR2@_C)R=0PN&AYNO&@&%L_.O.C&0 M7QF6_:O+L#+IN3>P^Y#O1.>&
GZIEKSI5KW;WJAKKN/C72VT+L.RQ&I)(L374@13#\$.-PB/(.8I*F&\$E)/^BI'F3\$U5I/TRH_3JR3).*O_\$T:H8&9C_9B4
N/ZZ1_9I2RG_2 MK\$SR6G?>3BE+8A\$5_ ERIG<%YI%)(.\$ZZ4GX;E,I57^IWD1\$ZAK4S0"76X M?#B-
B.7MR@IWI1SLUZ6Z+ MTI)9@ZO'R0_Y_!TJBKPM0ZBEB7IWIJD*FA\$R2I MQD)TSQ2.Z7S!
LW7FZ<9(B.S2.YE'7ME95I5K)=TM5OFW)I1^ DWVDHS<I MO>?E.7F3W.:BR+IY^6:WFCF@30-
C@E2L1Q1F.8YCB"6(@_VN\$%@6EP*SA.PGOIOB!(/-E< MAGFC;I)OPREW.'HTI'+5HK89!\$0R1.51C MI(XP500'EC
*,I,R+7A.TYRZ MY?(.2)LZ9#WNQR#W2IH|3I'IL=>|TBB5"A,E% 92I:<:\$\$+\$BD
MH(BS'_N\$1TP*IV^Y.Z(FGMNM8#V_#XUS'UK1S@1RYI'RFIEA.';UIWY%;%I M6LB@?'\$7+ M'07=-.T-
PL<1<_/D\$0=^D3(ZFQ>XW?3=/*W|<5LGRAJELUHW@ MJZ_26%??
%NHXIRF5;'V*3:GU4)BD@L#6V0A!5\$)&B@AF>DF/.%8Q.5B
M+>_:=JMIV%V(#VMYDSI)DC>V/MHRH^L36C%_3\$M23JCK4^-@YFQ>I>S0I
M=D_9NC4PZ*L+&GW!4X5/4&BWU_JUWA.090=&_#1W=BCU7H9*S"X9YFU0L9_MZ:P;F?
^QHWJO9IXI3)72_KAIWYE+Y33#<80A5N;\$+HL\$I 77_!QUM)9&5!5N MI3INXB>.)YI:51Z!77_9-
#A(OGIRB9MLG:)9HLP?F_046!GOU_M_MJ9NC>8\$26A_9R?I9=R8\$S!GG93;6!8U;_U>ZSWF5G_AEGK^~7T'#OW<IE,&
M.XX(CSC.DNV4M^N+A=YX?Q^_2_LNNK\$PX M;IKK<5EN35>W_M4\$O2NE;+
S@52E7I_3KNX1K):LI_3C_IPMFIV?HS;_M>UDS*=#U(IBG%1#R85.M#UI&_4:Q4I+XCNIHA'0#DWY\$05J_L\$JGZHIH
M;OXJN0_I'PP|KJ'_PIN>I(X7:WYMKT^~^:/)5\$QUIU2IYD&7_!POWST/=M^)^0^F#I%NC(SR-A05I3H*&G?
_504XKIATY9TA63,2>UZGG=@_3GWKA+OS7:VL26YPOH^EC!N-I,Z MM_K 20XRF&6R\$*F.(HB:A7:/7_OQ"M
IJIJ_(&^&W18D_-M:XU3GXA3 MJGOUAWCRHMGZ0IQ20I/XN3?0I^>KD'I'RBO"IE_HS^7WW??IUD^;^F#_LOV
M<9\$JAG!!3=(SG)H)\$T.6Z'^*-(V2_"5*(=-.MBI")YY4K5C_KEZF6D\$.Q:%
MN.HIMU&:"B6W>6JT,"MFFSW9*7(%N3VNH"WEY!S+RWQ@!"I4P8F+Z'G+4#Q
M.2I.7F'IP&+MLI\$6O6EUK+ZQQ=9FE_0.XD6*4ERA8A>A1'.I7H<%Y#**(89
MT>Z&%R@CRO&4Y:RPR8I>D)I66:OM6M<-<#E@'G:SI9P@#A>M32QI"(O0)?
M+H/@<=ARV:I@)RX#HF8^=KELI/9B!5G/(DH9?ECR;6?J IF%TKB).IY##DU MQ68T4:"(XP3&JJDZ@E|=^>:/,.\$I@--
*P MP\$ (R!:#%1\$A4("BSA,FX\$#DK+&OSOQ/B59@_#2QV#LS?5#>7M9?3W!L!&8! M:4 HZL2G+Y^7VO"D84?4@Z>?
!BUI+9<_ZMOH'D)Q8,9Y0I6-D 7&2D)Q M.(4RI'49PCYCB_3IJ9?)HULAZIY.MWIF5R"B#)2%K@M->)Z+: 4484E%\$
M>M162XH\$E.=1YE8_!/(>+!ZQ3N:><V M,<'J\$ _JE+F@=L\$XIK9H8?I_-5U>P+I57*YK-/+/NN%+XZXRC#16YQ\$96:S
MDT+MP73\$)%/DIRG.7JHGU2RL33I?F*RO38J"5> 76_XNF SAVLW+TR6ZS_ML1_0O8.IDKC=KXG4KC9.FALH-
EZ6L:LLW70S.>S=?CA0"D@UW-SW|+L<@ (M3I.4Q5 JJ6_XRA@D5!%89#348:4*+)B_K20I1*I'(00/6_Z2|^V.)*("X
MGE4+"ZF2.&5ZAVYFN6D*%\$. "I2G650H@E3\$(R=^J_BH|<1K YIF!%FZOL M6GB;#^&8-3H
F>6.#@*\$XX3VQLI2EIT+I2/BIHW@EIT>"C^7SY\$QZ)7TU? M@@/I3=N*IV7:B#BZ_M(I-L-I"C%&
(T@CS""+1(\$BR3*F\$NN4KT%1\$T_G5I;Y M_LNF^4B/X*K:K.ZO3JZ0#4_GL\$ "X3>>VZTJ?
K*J#Q8!"91@*AYRN8&CX97.=M1R505I*578/Y2_-OF"3RI5J9ILN6:VDX%20. MYD:JI=5I^Q>|ZT"J2
J)8)BZQ(P4Q)I226\$A"Z5_@_L8QX%T2XZ6V51Q<I M-PK3JH<-Z2IU"E3+MJG26M.MHC6K'ZE339T)5)P
5I\$&GS."IARR2#.60:I MR"C.D)1((OFF5/WV."HCZ"F:I.M;3<-S*4\$,*^,QU&.\$ZYVD>-4:+DM/IT6 M:JE6&GC30^IS!
I4TRG1_#IACI.\$@%-V%B^AY"3_0#FBO/IYAY^_I@E.1I* MJ:7?
3G.9PTSF'+)""Q83&#&M%,148%QX93KQE^==C'B,B9U/&&6I MVA1W,M)Y8HU)-
#I/7I_K%/TK'GY^YIU^5Q*H4S3I\$.4"UR(I>9TS'1M.I?HZI_J\$_9<(SLSH:%CL@
M3=6(I)L_UP/+X\$N.G)U_>3WCX>:L)N*Q_7LC3%GU!MIF@.15!MH_X/WZ6&Y. M*?NORGDS /R\$##A#4CV7CN5ZN96?
EC_D4:WYI?=-N5W^=ZU+T!_59K:"_WV M&_5A67&Z^D)RP5%&(HYX)"J#%_.PODL!_.PU_IF<IH'CM%=@%TFOR_LI5I
M=D%ERCAZ_0/@6IKV>:%TI^UWJ4U3KN?)_F_H&I_A MO_OEA_H-*^G#0?AD3L^&K/KK^&DXIC^&FZ<"M?
L7USV6UR(ID69H!K32U% MV@E'GD"B8@H)SUN?2*E_(H.B4:GA(RL5EN@)&K_X':L&&IV3-DY MK+^FNWF@VN);-
XO=H@&3 I5K75*Q+Q560-&E5?#3WK-R7K NP?#T2O&I'C MVT_+M>PZIJ.4""\$EE#\$5\$ "LB(%_4P/^/O'=M)8N%
"!+\$^8ZV!5JWEZ1-NH0M33I'W1J"BFIF)\ MEF_C#(X\$3#RWX)R!Q!_SGI2MI6H&8;<3#_V\$XZ?
GOI/S.@GD0PX69,@6FL M*=\$PKS_I.%SK+(BE;*4MI(*W\$W9_Q0XY0FJ0M^::=B_EH7MI>U6F!#?I@W MW0P#::=I
I+CMH9WR#22FYJX<>F.IH9K\$=G6-K\$W3I6IA_WI=A=%NY\$::U+ M2+9OGIQ&7_C!8.LB6Y18.A(S""-511S1D5<.#4V
@=O_*PD7:I_X^DLC="?"=I%RO(.Y\$0?AQO#@2:0X6SUWHR')@^A'K.IIO>Y.A7 MIJ#YKL;W^FG_D::TY-
5W6HF;QIHZ!^F!GGI87DKJW(E_EJMNLY3;_I);2 M:9I).I\$>PN\$IC)J_ Q2E*9.QT5C*#CR:ZFEEB3;I1^%"W4O_-HC
=DYZ1> M&_8WGU9K FM50J=\$T_7L"20_UQ7*5@K.O.MVC/O&X>7J_Z^9N@38I.C(AN*M>Y\$\$.#K:Y03LAPZ-IWVI?
=AI>AGOGGH>+3 M^L=YEC+&E\$HJ_Y4_L2*CN6&33)U(RD&5?<*6GI'OL&HGN<=195S_8RW<
MS0NI(&KG74?"R=%K;MFZ%"6MGK3IV&UUV &:H?I1("'%8(H&88Z8IH.C.ZC?5I4\$FWNZI*NE!\$^2 M5C.@S-
/LFXGY73-109^+;>+JI=VS7.QS;_VLIVJ4*TJ);2=@_VZ8*IOS78! M.HUG_.6@4=HTWC9JA/R/C0%GL'1.4.FSKZ-
>QQLFX4*2IE*U_X_4Q3CCA:KY9:>AB9/-WQIS_VHN 2("'8>W=2>WIXMHJK>5;V2SY85F?_ =^N%B5_NEIM
MDW>_Y=B/2<I2G&1*\$B4BLRL3_Q9@K@.XF"i6W>VRG@/.%IIT'7ON#;3=RAT#/K=5O4?N;1^YHHBGP>H
M%0G9<>9F>K!&_N0\$>_GN8%QW+;F>+UG+=^C-(3-RIN/1LB.!O*+Z;\$R"3)3
MR;ND2U!211=.=.***0.#' W0&BD#D3Q<-&R1^G_U=*I%RUX1OAT^=-75H^I M?GK=Q:J?3/COUVJU_0_&R9%D:
<%86\$)(DEQ'00@(T9@VD:T2+-LH3+U^MZ M.#\$HR#Z17SW%GD"KHCU)TB?I245I#A5FA@7)S9E\$PIBIXLS
Z=,'9D.B7 M*3BS_%.LP9G-M;IYI6IR95/4NO^IK6V=1PS1)*<_YEP2B&660IHE\$F8TQ7F\$ M_94I98NB!Q9(QQ4:
I7_ID:8@QD(I8Y7W0).&(F8<0I@RA6".+">#I+I(X8 MJ\$@OA.AE3B.W62%:H?:&_&+A"+0J_FFUP(BX9I7VT'OR)
IUAD%W!?HALVF6 ME@9+HUV2-W'^S+|X|29I84>^IR*VKJRGH\$P74!7V2\$4"P8Y(@6\$*,ZO J MQE!
I2JG2#.4YMLK!#|@8VSEJH4)Y3:A_QR5DIBLNIWE#7XRYJRDJHF2S: MQ44^HHS% CMLZJZWW&IYX>
VINYV+;I3=V92Z?T0WK_FPI=^&CUP9E?ULM_MA(ITUG72_^LI7>XK&IKM1R% CIA_6.\$5I82@P4DA0HB#+4I;IG.=

(Q7I1V271 MHQ _I=ZIG29=WI=H177QFISYX"Q:T@2\$CGOY.1:T*X(5&SM#OZQ7!3!0J&+
M+2#G8QCK.TS<=M30EWI8KC=5 _I:.*IA6TYM.EVF8.*KIYW\$1Z?TDB2")"P9Q
MA!BD119!G&8I3U,6Z=C#<V5!.*OVM5N!5#.6-S!?:H47!)FI3G6.0M9^@2#R-8CYNO2-!|)*.%I=T7QQF3
M7*08QDHHB\$F0&Q_I5(+D4!&YBXI4!M0Q!HF4_G!5>I?&G&C_I=FKF%3 M@I7^!W!C,3G4_V=W-;S92!J
B.*5^L&D205M!/"WBV*CC.M:1 G/G-QS-I+I+5:Q:K!1372V?V MS)@18PAXW\$CVQA3P>>@13Q>IN<+^TF&M;
I-&O&.*S! C5GP,Z99B'5>7+G M=S_X8FL23W!>K<3W4F0G52"\$L\$YDAQXE";@J_MI_.*.*<*>047-5%ZN2=*KR?&.=
<*.*)LFW\$>#SO7O/.,L-/!FOPRTX=T.D3 MD.O.%XI@*6A^!L.GHOW_4Y>|I'SS?UF>5OU*&T>,FT-^ALE*?OC<*I7SL1
GO:" ML\$G=JHWAAT!4BH_EVE8#4.D^&5#JW\$;:IU*MLLM;PKETL3@:4=BB%:DS&.,&_KKH!182%Y7L"BB!3\$ MNZ
M:%NH?=-Y0=NF2X:2+1?NGR%)RZ;GCMHIXWD+.D9\$1C&W+SZT@SK%:PC6:QD
MCF5*24JLNO0'9(R!>L2 _I.1GNP\$G8K!\$HKW99F3!@H2W+ F%#<926D<YX?JJB2)3'I3"(F8*ID5!HR+/_M4YE;S?*((&?
DY5<+>N@A&@!D>.T%--M_355C!LM8B05IWHP?:"JHP&/CU M49W&(E #U67#!INH!BZ?
KIJL/W/FJDL/NJWKG^I790!G>LWTP=6+NN^+9+M!H7*C'Y*GJL7FN5_YP+G.0HH=3 F4/MD7+
(\$_912.9CQKG9_B8NkW!L:.'M_)B"5J=D%">"S<_%8G'_04'_L.PH!&IU K\$3";<+Z4(A*732 ME._B_.PO/%J-
R9^7/F!H7AKJNHDPXOR1.#@J8_XBF)8!*"! MN,B2C\$90Q!*K'<&0D)\$=0"L6-'(_B8M&RU+F(<1&AX^8>RVS&#
!6.R!>*V ML>G\$4EY+_I>|U:~T)=9*C:F-4M3*O/^I:DI:O;/NI5K=? M0UDW079I6L!U!H#H#7!L82840%9HG?IM&
!SV-12!*YU:!=D#CR MW5G)JR M8L,7^B2@>Q5<2!TNH4=U_.R3\$>H4SL9+!0L4\$Q@4IZ>..H2/"!SQ!TNS
F*A9O3>U:Z#(OPT).^PE&"M:W!JNPNR9NX MK!2 _Z.ML+)^X.J?IV_6&IWO:..1#\$.!4H!#.2:&^K00.D!=6;HH11E.8\$
M*<2G:_D^!35HKJZ+!;(SEI8^_)IV/GD*;'<6:QJ%0/Q3I6".P3E2S=L MG-
3M7Z_X8PC68(TJ+T+! _OKJ!F>I\$3GA&\$B\$A:P),2+M6\$E\$(JH1(9 M"YHS7OLW7ODJ+65!XPLAP/A?
L(V+DQ3IO"/!#C.AIEP02*T:YVYSN"= MJBZY HJHPA,2%7^N^4*D)V#E6MD^8RUJ(K=3TUXQVM
MEJOMYM6*#=1Y0!P?W7:.)J!B)7\$&28_XOSBFDL=2A#F\$(HHDF7"8>>EPIBI MI9U2@/>U_H_TR="RN4R)!-
XV%E.A)QC8W> M_/592!Z:Z#NT8"V3'Z1Y7P3,^L/OUA/!;G*IN=#0ZZIE6^!)#<CD70\$ M?
U=)V4^%9RG)4JYCY3A.%,2F0!PNI@V"/HLSWHD\$>YDC!54Y.1-76%XP!HC.M.M(%GCMG0U'6)*>BM31-TT#I9)K=-
AYGRCN>0JDI!DNBPC6#(A&(P8BA' ML8A\$*IW:&#QTF'AUM5)-ELN!Y3QOHA;IOTAR !C/O_NE^# M-I_C0NJ1
MNN_R!ET:~G8Z4!_?PLP_51LS?95*5ENME5(MB5->+M=STTF'8!ZP_1T6!U MBEMY3JLU=;)2MDM1/?
4*U>90H(HB6#"3+LBP1A2RBD68XYRBA52>T@O:D MF?)JDT,%^04X!%S)!4:Z>8NF9KH1""H2
TYF'0HU+C5TF*FG:\$Z:~C18-3A M3WO&%_Q>BNU"WJC?EY7DJHME^/_E_J:U7KS:543VJK@G!8L\$ M%%>F\$,>&.0
5\$9294\$&6!Q3D.)^@TAKO_#0!"!6BKLVN:\$*1084P.C:8'!)!>I3F+SUM<IVD#;HU5)T!&L*\$5+A:RRR!-D(#8
MS!D\$A<0"905VM46L70B<_#084)G>D3Y!>A2@+M6+5!:_8^VJUARBBCU !ZB%PW0>"/> MD3AC\$#\$!3Q,..!S>?
TH/@MH6@E3Q":MG*QE T&H.RIF72L#|B\$S\$ZJ)KHY.6 MLF/!;61ZWI HO8J!LE7?)R>?
=9_|>Q+!%.*!TA3:C\$SDICUBZ\$6HK4!\$/J9P9S*_-5_P3@OE&+OU.@B<0B M4E_"PPQ000R_A:(9H30PI&J-
LXKVF>P94QXI+H5 ^TFBBF!P0H>6HK!D(QIC=DYV--UMZ MDAK*ISWVJ&JU#_RYG"UYDZ.OZ!7X/ZL9&
<_P8YY2G\$>11!DE,\$#3UNH2(S MX, **@!97@9&IGD'89+GVY&9?=/O3)!D3!1%5@!YS8F7&X>3602A^FY+K.&
M\$^X)-'-.8KS!<4C%)FCJ_A!&I!P3FBA?2!CVU!MW4=W^SH.OUC:I3NLF
MF"!12<94\$*HUY!\$C\$8A!<FTYTG\$%-9'..\$!/_6TM@%L4:#! ML@R!0ICNYBI8_4-
JT@28L!XPKR@A*\$@#&D^4V@HC1A MB8XB9&[53>0A>^0E76039(<I?1R!A7SP%'IK(Z/DMOH;@.P.YW;5!&P%I/&Y
MPM(AKZ!OV_(_K>|_-"1.(E_N**SF<MNS?=@N M#!-*?
R+1/\$_S&4Z>LDP81#36&I\$J")0H8+\$7*1"D)VXN!E9KZOD:WOA M@/_D!W_>YW""^V@==
IL(KF@&^E""LH\$R!#NZ@..X7NF< C^+<H D/_NG0G M=+_)MRJ6:\$H_ T7/^F&MNR""R0A21+K*"@R(I@P2W)8!
(1!&.%LEPD:6Q% M!G=)T.@14":!&0;DH*6NGV)R#8_U!E9_0N/D.7^N=*#EM3/.BY1R!634 MG#;F!>DYK3!O%U?
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NCFVY>8&JFMIX>2! MG5_2>L44\$ 9JZ0H-Y.EQC2T_2WWKO:~U723+JHOT_SS1!WN7VUZ+/LU*W:1 M*YZR)
(91EN;F*%E"~L4)1(H*08NB:9KX3*=^4;FV!U-6K:'ZRI!)!CM+ MFMF40%86B+XQ0-1-
B&!S+!&3I(Z!="" !K;%SW3 _E!#K/6#A!6=@9QUHS0.= M?3-
P^_S+T1@!GAF!J967^!VL82TW57<_60%SQ!4S" _2Z>EE;)GWW_12/MI?!!^G.HY:EUI_LJJE<+?
(2GUZY44V:QND:3<.%@*=LH#L0!5!9UA\$N.NP!W"RC M_Q'0<(SZ>QJ_3H7Z%+51 G!S!#6(V"HIYAY!#?
5NRTH;TC&\$OUU!86 MO*~E!7=3%_K5NKUL0!FJ9D!)&Z6GXUW-%@:!HN#YN7#:T-HK&\$22PPQ)!0
MR\$3.8!>M1*0%5KCP+/_H-W(L>%F? M1!F/!<@V!528BG>:09^%:UNOY!6LE5-M/HMFF!Y8_#&V!R!ZF@=B
MYX@G@MG-I>X!2MM"N*SRZE0%K6XUS!UR8A2"HP.8!90(Y*_Q!+..KH!L>(K3
ML>~8AP"NSS+A!VR@!H!UHG5'4?)V!Y=V_!_)BMD!>KZ1V>/O!A!C7B> M05AONRG-(4XR!IF*D_Z8BT+D"<^3.)H_-
GOO&UIM+/_FR0QP!0F'9EB!A!>T M8?(F!#D7;EUJHDBQ6BQHM39_U3!)^LR-FN:~2Y'F4F0QC"B-5%2_M#+
(L)3!7A2!H2O-(J?;!O!;!P:_!X^Z,<'_84KOY?IG;+DK^BD?G..6Z?K! M8HTU/4.P&>@_JU%X-T!6?%2APBW59
M5@..7\$U.XS19=;34;BN-RA^6C!O-G.M4%&DF6.&&805"!.%WLLIQG#" M.*\$R=>IT#:#3R-NYHZ+ML;EW04H
HV.&R.4?&F^>S=*^S%8Z->9I3/SW4R5MG88!P=844ZR MHD_\$IZ@#@6JH%=2I?01>!/J@\$
M/_%S4N%CO9!@#I AN=U-I_#NH_!L:HT XU.M?~N0!;E4PWRKHN*JM,<=J) MB*H:'YEE7&81AHI\$>NNGX@02)
E!)8X&6=%HIPX<4(K./Q7C>8!_4V70'_M>+S3\$~161="IW:5!#> MCH5GL(!P.I-?
%HX*%KC!X@CR0DZ9KT>*6QTN9=2OZ_59H@>T%CI!=""!MSQO&93>C5" M@5S=QW9;E4M>/M9C M)
!\$ZONRKJAEJZI?=?^I8GF#("G3D_:%BHG<:&7P+5SJU<@Y&7"ID+K!D3 M&Y%UNVX/W"!J\$ ^X9R42=?
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MB(YW/_N;Z30=ZOD0!E!6/^C*C<N9SG\$2FP8@64 M,=(\$!"I36_B40)%\$""&9 MF87?96N5(*F,\$%1(Z/6H: H)\$A&D-
*%1+3"2CJMOW.21B^_>4ZKL*SP%@N MQ1#F.NIE&S% AX2&OFUY-S-
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O77W7E4P3!ZKB?UV+BN/RO@>J M^9!GK1QAE.<~82!VM?_!X4.#.@>NOC!JE*RW&PK M^6%Y6S<I\$#G*
(XPD@H(7VCWH;W>U4LSP\$JD'B9)FI<@6T76K!HGOIN?_ M(CA3&8S+P+J>)T.KP<I?;J:I<&H5?
Z*F(%_WQ4W=X<X=)YI^_>)LW MS5A0-N!D<?Z1L5252_!<+F^2U-
!9*W0MLM/O!C@#&R@!XU!C!VYF0A2J!+7G0!FNZFCJ78!_7^V+C: M2MYK;UM^DXUZ!2PM)F*%\$408:
(@3M_4D45C*2*:9%BGG*G(!?KU!EYEW^H M"%AM-^U@XMUXBGV^?~AMWC=)IL%>D!VWFXZV-UYS^AP J6!'
551H!UF8 MH4>#H1YPI<#(M!SL%/_@BQ#;GH*&_!-UR'B<=YIYVAP8XI+XB;^/33SOCC0U#+ZSR.1>H@
M9_6TD0@!RS.\$T:0TI&_@^E.8&%FU7*WCJ@48.Y!>7 M3!E'M3!6.YZ^>^0<4H60!>JYVYU?
ZP!0L#5G(MES>W3RV1"K>9\$4\$68!M@5QP_7%\$!;2*9!#(AANRK!%J:8?;.#=<I.%N?J HQ\$'PI&(&R""D8G'_M'?
R!RM!59!E; M4VUYHYIB67/KM@Q30H!U2LNQ2!BF6F%-I2Y<20@)RE."29Q1HQ:H<^+&GDA M-H)-
ZK!B09MS:IC4!<7;K@P6;NMS;_!>*OARR7!W4J!H4ZCCTO!-IS MUXL&QVP7K!;QGW2_A?
+47_I/9=32LU9SBE&8HEE!Q'\$=Q#IF90!9D!4HC MG\$%E"IE'Y<\$CESM!>5<;G M.A^>)S C\$SP_%Q8Y!"H36!_+UW\$\$
0:N! M*4P.FJWG_Y_~B@!BMMZ_+N#>A*ZV< Q1#ELV>_3FT!NF\$*KN_GG4!B_T3 M0EL_?0X,+)=U0X)&SJ0T(+PT!
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O5ZW16SK!M3I?/>IPNGB!WYK=#2IX_3!H^<EK/2-H^ MFBF5KWZ4ZSG*99QD1."
(UIMV%D.2Z#@_ED+OY6;J5>HT!LY.LBK>3!2\$NOD MUW*MIU=!W!8!1S3:I9@VBWV!"YK?

OKT%> FI&IO(%ED(G=0QN0IQZ"<>K M _"+O*54HJYT&IXD<0*)C%/M7^(8C,,"T,U2<MTH@:B5KDN2UC,
(NT\$EZ.6.2YB8.1(@FM=Z)O@L MN2R F7.&I3PJ2(2)*""+N086P^+A\$A8H(+P/\$&YWB=X/I1"U)EBY_"MCHWE
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I>NPVY62JU1=:BM%>^*G<4 RLW1 M5_U@M<..H!@REI<IWM L_6V;.)\$)S44*(UD8RDLV 40W4NH%6N5Z4"%KU+L
R!@2;87L^>A^V_@KP0^TVP^#TF!6X\$H1
MTV4/PF#Q+,L0Z):>V8AR66/D1_V.\$X=CGWZC_IJWAB.A\$ITOPF2(L.YC&-# MN)KJEPO*
(8FPU.\$VPX6("X4CM_2#F_RQIPVU_K!6!QQ-7)N!6B50ZP2,4IYM M_:Z@6V8>QH/2,=40*\$7WS(!?
%)%2"8f2HT=^\$%SE"SP0.VUA-" T0^6UA4G8;DI(30I+PJLYYC&O.L_5A^>T9;/M,9ST-9IKIPVYP!&>A
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(JD3B/4SPD: MV9WUOQ)+C""02LST)EYXU""_#F:OOL=W8AEP+Y!_BIET!5IRIG!E7_R! MW!*UX,IL,ZTRBW#&
(JW65Q"G&0*LA1)R+(DBJ0PTI.PRSJVECSRPNY3Q*H M.E7^C"+V&5&YVT*W!Q?
G*L&\$XBB&\$%E("H"H:6Z@DSQ3E.'Y-UFQU80" MV!2^&N"F_75S9L/A!SN8Z%IYT='09<&.1EET-3YU/V)=YI-
^I^-1E.*T_.2Q4I M\$K."QCCA4.=C%)*8(BXPK3-15&PV"ES-IJH(I%EF@S!;IBHY>KM1WQ_MEJFWGP)QR2=S2@?2
CS*9H3U=-!G;(U)@0.*.W.LJA+=L3K*O_-+9:B2W?W%1?9/6MY.V.4>B0G\$B!8\$%2 3%+2+G /EKUDIRFKS=*N?
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)C<=S819>^" 0YDANEBC) T(L?RPW7
M1EI<<670^&?)MU55+N!>TW6Y_GVY8FL=R9OC@EK@<I+^MS_KUJZF0NZEI?>G?H/=BVA60F=3V8EJ8!&RDF-
IH12C+B>!YX53=>E;2!*>I1MQ_NOGV\#8N>0@YKIYTGUE M: "<3-%)#>C.+EH6R N=ES.H
IAH!N&:QWR!WU(I"CV26YVWDL%S%5!8: MRC(S6#"&+)4"ODJ01)""%IAHNB K)&7ZV?
Y32ZWSLMU"!R!1O(9+S1E M;V;8OT=9MA.V!5JX0Y(F7;H6)A!N7IM+/-^TJSHR_VJVHAM\$V+N3@7;4QV3 M-
VJKWJ\$)\$%>@N;*&Q2E+(<\$8+1",QJIC#.GEZ^#1+3KT8+T*GA%)Y MP=#R3T2,HYI6J, 2-
MJJLA.A&Q95L.7\$K8>K!6)ZVG>IIRA!KW^?>WB0 MS;PB:2I_MLMR57W9.GU5N33%BYI6&
IEN^P"3.E;./@H+B,=%"@B\$R*-(I1 MD6-91\$383QN^*&YDMT^DD;_-V@T.N>"F:I=!@*;.D.W+ #G" ^FZIXAD1?
M.JC%Q"W7(\$@9LE*#1^I"L7(I\$KV)MZ""#RN6I3\$>28FW1,OX4^ZL*U2: MJKRUZ7>KRCMS>_UEN%&_+I
I1^IDS6WX-ID0^@-?Z\$+XSPM4B2I#IQD#&*&M*201\$U"D\$;:2%G%L FRID@TI7S692N.>EAI\$XOF>WZDC?
WY42L=+&KVSU6K MF?ZNFV!1M=;#L8;%%6V!&L4/SJ6H2XH9=JH*0YIZ YU"V" T@2I3L0 MB.ZU+IY(A*H
<14_1V.)SA'53&^HF6!5INUJ4 &E/M9\$D.A.Y5 P_E! M80H+K A.\$A9G680Q2IUI9:_.96-A@:+?< ^/BMNZ;*.9
M;"/L.VFO0"YK_8&AQK!B%QVNFOJA <#8:UN/3^IZ6IZTI(Q(W2Z=CW_U;
M+!UDC&*PAPK!\$>8!A2RB\$M"\$I\$80).G/KS ^LW=H.XI_9%A2B.:IJE\$N!
MWAZ:!"EEJ^VF82):@TIU3I7\$CRT=@!NIH7_YC/&Q;AMJ:\$&5-K'_:ION2& M;5C6-%T^02V&VWL ^HIU+/
0*%0:AC6H5;2---FIHH?V+!<*"VQIR@W/I2*"7CF=E;Y*H5GHOLD;%DV;T.Q1?/GF(+1(SPI4B#%N-BSDG8.058D2!
L;+H_X)\$"Q. MIZXTS6VIM.)FH#;OIT>OR0\$GI'09!W"=O9X<_P=VAR+M/V_+!/_B>LFI<_MK_5SSOR!S_GMO?
Y!#9=#/=^E9DQF#&_M&2PPSV"6(Y&I0C&1.I75N_@2V;ETJLRZ;5HR%07IRV*4Z VNU!OH+)S5%U M6M2)ZD8/T%-
D!HY:L<)M%WP0"+07).I&YI&AV.POB9N6LMS2^"->V7=^M &I6ZIVKAU6U?*^WWJBU!35SDF8I9CJ2SQ
C\$!F(\$UBI=T"3@N*J8B%TUO8 M58&1W41?HFMA2.2=MYA3'SXJ/S/IXLZMJHN3#Q3'M_6W?_52I_VS#-
HX5YD@JA2.D8"MAC#&AO1.I4 &9R@7")QC^H7V7NJM_K M=#9F#&K!F<I24N:MJE3LH-2Z/>*B-DH_16_TOL_8)&F-
"EKK (H"4IB' MAC@4Q7DPO::E0+YQ%>G I000\$LFNH>J>4Y)N;Y9L%+1L."NBU7\$!5;M8? MEN8(5PKI>M@N-
V^DD&*68>I5FNS'FJPI73-I?AB;+N '!TY-U?A!;WJX7^%H).@IHW-GJ!3IL9 MJ#4)N0.1"HI@&U_+2;>KUX%U?
\$V!KK;>/_M?M/AZVJIG>C;U99MU';QBG-S M^_4<45Z@B BH"HK.6)X0:6ANF)45&/.P7RPM;.'4PI5Q0*
(C=_IT/GI*)C>*8I80\$OT5,+T=3#%>20S;\$H!>M.CFX_I(EWAL!N2=4_9UTFD_>Q7;H;U;PWFI>I?J M+;V>-(H1R;#!
<.B*.;\$=5A1<\$AD06#LD@3DL98H.R""JX9J?L.U4!0I= M&I/W3EG =MK.P/^51#.M.2CXX%/*I6.8L4)
M9&F20;W#YC07"\$42>8VJ."5MY!:=.)IK4O4P3:;IY6#&NIT^_.WVGUXQ9\$H M018G9;W.3(LAL^_.MOB\Z%KZC#V?
Q= R_6?IU:08YWE.F1F\$A_1.((L3&4 M.B!B%W%>N\$Q1#PD;^VIT3Z&QE^VUF@<1LUO.H7!P!7T@:
KHSSM@5GRS@A MZH7X.LX;29XQ8^-WT7_-ON.OJF5!1C@B:5/AR)FAJ60 MIX5(\$I@FOG"L;#S.TY#*/5(P!?"
XQ"6^&'0R! XBA!4@ C!RAS &BV B M0I^C*5I9FZF?
FZ==GX<@(@@J<1":HRDRC(/.004T4R)2GN\$H39UJXL^+&COE MT1AI_I&8I3_%V@4XC!_1NWJ*1.P.O-INJ9-M-
36>S69GVF&;7 M%+XEYK*9P?(A9P5-G RY9!Q)N3B%?XHGUY6&IY9O5?IVG2Q3_ICIYOYXGL62<"
+S.\$H(@E+OL5#\$84HR9>J MI";+J=DIK!CIJT...MC2#W^0 MW1A%LYIV=2CSIQ)O _(_N.S.L@IYK<
ML2A)WZL+IOHV94^=QC.P2WPH!HW:8;=0X>\$N.D*J-SDVI3PP)!V(T@)03U
MXW/JL"V:0H:XLFI)MU4OQM>SG.4RI@RHC>#2FI+441:41!3H9\$HCC'C\$2+^ M+(NjHSLB)HN_.D&I1+L-
YO>#.4=U.997K7!TDUL76U[K3IYV^0"jMA58 M>^V6YW*W;M;&@8;.D&J!7 D@E^>KL4_#MG/RUZNA5XR^GJK?
QL2591Y7D+SWD&)67EHMPY;Z^YI^4C+<6NIZGI^M06S/MIF#V;B _H:SYI6J*6&I3B>8I+B*1*
8I(@ABALQTDRR&N4QI052B M8UFG&#:48F-'M(VH.I?@. 4A%)VP>A+X.EX7-H6%.R-SIV;9>I#LRIGEUS
MU*S)DZ.K J5I)AH\$C<)R!SQB_4>(90:DTIPR\$PF\$>#^D+?_H!W>LYT;%K MI-52%DAI1Z?
8.BT3X1\$I:A0!;H8@7A&1.6Z&34D;V M-LT\$Z0.:!C?W;/%.D2-\$);@-7:ZK3XG\$YT7WCDI
JYVHHM/NMS.&7>XTLY^SG=C:I@- MOM(?^UK&71%=K-<39@+!B!84XD+H12.*&JNB(R*)\$U\$!++>!F2-O/I:T@LM
M^EDYKB.'6XWR@4VVE-XJE/IB*F(J18 2.%B:GJ93JP M%0F,%8 T7RF1\$Z?.R4.!(R (AL4.ZU!\$<=<)51\$842%=I-
\$8)@D:L8QG\$4 ML_0C"7!/M5'H.R>CS""\$B;I UW6-Y6X^J_D.C)*V=\$R.\$!+Y:4 M/V?
8)YBI;\$._(P:HWL!JQX4)HSC^R\$> MIV+>(LJ,+LC 7&."EBP L&8Y6*E&(Y3N??.9,56/^!#Z:OGRB-VH@5;1G'-
!8)ASB(\$6=20I_4@GDBHIC&HTIV<2& MI@I(BMKI8*J0^UK/VVGK7?
NRPY3.S<8"DW+Q<\$)I^_ANC0_.4#R;&I^I/Q):G8>K*.\$F.<824IPH;>F<0PQ+CAD\$8TA*J@4A2HP
M2;E;P&4C=01PJE=T07TI/ZSPRS'BA%\$\$\$2IRB%.A84\$4@P4EK.B37_ TG7C@ M0J/GMSO8/FR;/K?
RX5'OHT7=03L1"8Y)YF\$#-44BCED.28P4Q^D*P0B"9 MN94A!L;:OSYQHF?
PGF:QG\$"I9>O@%@2H1'46))41CS%.4^C;-(T)D&J4VU> M!L=#!S1?S7J)*.2:ORN72!;I21=?<;@0TLY@F-%
(<2D6IR=KL;R:1"/%\$ M:N>8YA1ST:+Y;BE>\$LM.O#N24N_XQI30+FX*C8L;V2"#THK 'I9;PI'0C.
M.'\$Q=C1HH7(B<I8I4\$X/FQTN-9WB-MN;/AN(Y!%:1YS%D%IX.AP0FH7*VD& M!
<+!DL4RI7C@+8C&2_ SWL2KYCA28R.W5* TEZWE>UHJL=@M+/&I!MZ=BQA
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SX RO/8'F>J8Y-10N9X531T0K49V6;7H(UZ< MZZ9C^Z%O%V5.CJF;I2B.COG71K!#PAOS#I8JH*(>.;>'T5="--
N_3Z44G M75V%XZ4HU!?=W&LZL.'#ZB;WDKI=KNZ5QWOLF-125!72&)/+FT5RRGLM<28EH
ML_TU3OCB\$KM;PF!<8SE"J<IW849"INR_>"&S_ F;MJ= MR6?YV"S818VZKL;Y<<IHP! ASQ3'9)H#C"71+S-3
MQ(9B!M-""A)GBC#LQ_M_K4\$C!JT.LW6PJP^1!V;.^&V>YM_+K+N3Y/*M6-MNR=#(=Q#ME\$E-/U;

(%1"T:Y=JZT=&N!P#NB60MU7S_ UT?U6Z8E8NOT #U%6LINT%-D5O>3_)J5J0.TOV0,37/V M^U7UT,3:8YS'^@\$.4:-
TY"ITE?D!<[BF/.R%?MKMZUO-/E:6P5/*8\$0UJ8
M,JZ:9\$7J07&L1)8Y7DJG,9,A5)LY(BB\$PI^6=^OJ@T0VZI^8K_VAA8XCJ<*MJD@LHXT7-HQZO"GA=TJG08S8[C#T
"^^L&5^G9@[08&6&7F3!+GZ",GWGHZ) M8*A>U5%TG+.W=4R8CWIA1Q7FVPE2,YEO,,5Y>KLRZ<*Y0#)G/,I^X?
YV1%F ML& DABK243!R8*RD8O&C\$DT:8!:(OBCD>GI2%G#.N6%?(D8")FT+.&7C<\$W+VDU>.,GWIM-LQZPWP
M>EW3!V>.(Y\$F"52)X00*)#?TYA,8Y)(H:B,4>XUK?24M)'7YSZY5\$OTXE<> M1LMNJ0,#P#>W9F6^V#/(
"S^X!*>MEQG,.F7UV N?@16X+>EUMYK_1)6V" MQI:Q)V:OUR3\$1&BSS*(BOZM5,W'WFL79+=&3!@^O
MR&NMTD!1PX,F3"TV/1U086F?ILOLI.WG&1-#1G3+!S_B2(2M1KXJ MN5N3>IHQM1%Z^S5X6D4>AAL-%
(\$AP'D.9)\$CDFOE..2.5\$N7Y WJHW M!R'!8:@ET5=OG^>A<+.+M5'Q_-MU5->LH16"WX2:VM#0LKD;=)E-VGZ
MX,*WO.P0H*DWEVKSKX7/S@^, XJ:2^CK #HE^>4G^PZS M!KIPIL'=\$">PD'PI\$!#9!#-^%Q!^SR!YI_T)SNNG_4?:
YZZ.6"W-; MY)K^@&YHY=J7"WT:DQ P,YOFD0XS>&QH9R55V@8 M0.>1G=??RK5>4J4L_ ^VD^MX1CG!@I,IL?RY'H?
^65?2XA)E(X,0Y9I_) MUBL Z1G2&^ZMZ6>^?P!_ZY\$=>TZ@;2GH_!@J,ST0E% ^ZV7&QKI,Y*M?
K!L [EMYCER\$K%"Q"E\$*3/S_H",1PQR\$F19+G>,*?J8WKMD)B172A.*CU
M^%BM*+^O@ZV="IZC+T"9N>'KX?!S75>BX#9,PA X/QSPI9.(H4.&L_*M'/STQ%_A_9_/LNGZ*HTFLH+~)*9).
M\$@D.:3FRXZA%@W4CTHMD=YQG,W*P%PKQR<.[YGGM->MZN!V^E_%S9(/O2 MX=N@COI:9L-S,%-"MA'AQ=
[9U,AYYX*)>EJ7->E_D>RDI'LU,4BY(&D\$F M%898Q_RRU_3!+C(H@;19,W1=EC>RM^U6JXE,GJL C_Z6:0NVV
WIT!\$0 M1%.PB>>'.#\$S/\$_.^I^+HF7DD=_+V5S9?EK6P&[TMU#YP M>=>TKLW-6)E"YA%\$B=(N"=\$4%BE-
((UXQ"FA&5/1?"GO3%GU5Q?/9"/=BD5 MS5(ZTL%Z6?W2*?K\$TZH%RV Z:,"4FN3L@*6EOG\$PPI3Z?300)+H&O!IW&
MI>RT:?\$5A'OU+F8;1,WQ7/<^D4,"9D J60.<19JB:E\$8-902*4Q93FV"KBN5Z5 MD:~9KU4>RW>J^&F:K&P
[H>HL=XY2 NKFEDGFC0UZI+AOK_WM.M_IG) M4;8@DZ&MM_N=\$S4W7:P08.W-Q>)V&Z?
6!0)YMBM!3L1AXN25(5_M,T2@RI+!\$1-(5D/)
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M9E7L;OG:BG,27&U^E,OW7G\$,B1-.75"%"(=8%#%D>8&@H%AE:9)F#A1C)R5_M+)3T7+
="16" N/3;5=;Z1C)\$>)#N_\$<1T-Q216OU_*&BE!FS30&18J;- MLW*E;Z,4J4PX+HE>L M#@BBC
LND!2)90A0P,AKM!,"EMYKDV6!W#8+=J(M8#V2!|>?N"GRM"79!G/N=9D!K1+18/Z_56BK?;2KHFX*HNI3!=\$757"8!
M3AG6<7D217H+SE)(J\$H\$A\$R)LB1*07.B/7!78>0E^G>YKD|^5@JL>V2)Y=6
M,3,U_*_U95HYEINPVRWP<4%TX(2J!7178"J"3F^CJHS>_DY!V!WZF(2P-K,HGM;J:4SU,461 MIQQ)+&*A
X7BDQ!0B(SWXA10GF+).E3Y=\$%>6,?MNV.I8UX!R^R_K)2SL MW\$!5-Q)S56
_#L22S.#>8U+TB9U\$9:F'_H#V1NN)"EL3OM_D!0D#,3-|K.I M^C+N1!N:C(HJ89=3R GH1EX|VA.S|TL^ NYM#
M^18|CR*J+IMZKMFTWIZP#B+I*(SF%, M,AVCF6TE52B#C\$*(QO)E+*BY;>6.++;##W W@K\$88-A%>5=;Z>;&>L)&
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MT+&NS<%T21>_K:K-G7Z= T/2_7ZU7=6V^8TB(53!8:3?N7H/
M4E!8B+S0!^ODX1E'G&96TQ>)=8_L\$GJH@=(6Y_"I4P:PG39.C00.P%KL4!_"MR!U'D)JU I/!\$9!>?R?
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3_,^O_P,0)5LTR,XT)_LGA?4SPM^T<^KGF+>V 6>VP Z(P*.CID. MZU S=<=3=-IAO*,#?C3%=-WR)OJ-
WV&:_)G8KXOVJ_NNA*13?ZI?5WO\$9=6J7 MZ!*HB>+?!?"NUS?5Q!7R3E?MD:E&[7!^WJ,/+U!D-6=?DO!56!M-O>F_I
NG^:8)@KA MB.*HR_18@E!E%.).(T@FA8J!S60@@IR1W7N6NNW' M?
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MLSO4/OJAYG(CZV5!L)<-^D3G_)Z07+!NQWFVO;"ORIV?R!GYSHWY?-*^M;/1.V>R;/J3!_=>W7(4L/@Z,8_
NB^NT>J%NC""0GN_""[C/VZY7,SRN8OVS*Q>)O M_F"/64YPS#^SB/!KTVK=Z!
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V;V6KS;T5LX6^S!4AZT*-I^2;25_)@V8>OI&/ORB MC?B65C=5G9QHJ.YN955W+LX5RU2&((1SLTY<)'K=:H0)!E7J%
(^>&?CNQ MR+44OR? MJO2ZY:N<.(B*9(D@8C&.*"IY H%_2B8X3RF+AI-!@8PD?U*DX/D4NB% MP1>T?
#ZP!+2.ZG@HW%.8VOG4L9"S.VOG!F=4S?Y&47J<1F*H9.KGOH!V@T M/IX2_LIE
4)-61G\$)AQA^Z<%OTS#.\$9!5R*_P/7Q!\$3>E=*4JFT!HJ@_M7IM8G=PPD50E!W!RS?9G_.\V6HGN=PT;+^?
Y.9&?4_YBI+N\$A5"N_""8BE MQ!FD828B(A@)+.89AXS=DJ/+5 KY!\$VW#_U6ZLU5R!/-=:8!U-6C!7Q" MMAYO8L
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T9&7M%>4VTCG?LC#T.N.PN M!^0E*!9WDRO?FLI2B5%01G>)P&2 J>DB"E,J-W M'WM5IQKZO
9&D!AMVH#7L;IO:V>0R1/65"L &QSVX^!/?#74X8=#W8!^2E? MLJ>&*_3=#S.&5IK@?1Z)7.8XQE
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M1%)&E7X#)A@6E%"8%G...81YE8M*-J=\$8;33K%K@IAIH? MY'+?PH@W7S\$#L/;H:M4N'G1<.Q#W/Y51B\$XR7W4V-
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M% ^O#)0RLI\$Z="W"!XD0ZP.ERG!W_X05?L.DZQTZ3(!XH MXAI7UTGCM\$E@/XSNIAJT2U35ZFLU-
N6O:5I9_LLZY!=\$>JS_".76VYZ>_UH MPHJ%:Z7F_LWY_5F!_U_ "PM4*QJ.ZW\$W\$N\$DJN!YQA-(8C.K0A\$%J>29#BHC
M+)A* &4JLBCO'4G#L!L;Z!%;ID\$[G;J96JS78K\$ "K-S"*@YWFP*@.=KJ#7WK: M ^KQ?AGM"0^_4GZ&Y^V%OG_P2-
SZ"1ZX4?GUW'4A!KN,1KMF88JF!P;Z!N MIC'D3M<%-2)JS!JEQI3C>.)?L*?D?^D3/HX+R5\$8P2PC2K^T@4524!A1
MD3+!I4?4*?#92NQ(H8WUA8!DT:TJKL?>K!;GC@'AOM;?^PFA.YS< MSZ"=S YU#&TG=j3:"<@C@ZCW:
[VB D_KNA2>\$SNRV_&S6D+:>5N>3E(UV M;N9.SA_"Y0D&+4Q1!+AB#C20ISEBA2!"6V"HK;"IR9?
1G.R!%DIYC;EE;5!Y;VWZHP!R%J@ [6Z>*IBB+H8H2!1/_ML)LB)1(R(7">#\$\U@4J8_HQG\$22S-2/("QB1B M;:
(QXIB)/J2P!/_OO:B@9\$/=N*=N6M_0^< H&B_.9D3.2^RNNV*>G>FHH>O!MD=PSD66!(@)2&
(4FS88#DF>%3#A149D MPA5*G<@_3!@8>.%K8=!(PLSC+SKNO.8W7: C-UROM)>MQ7<!.WTKJ>VL_#
MYTL\$G:YX&\$Z4>UG3:QY)RV.Q_UR#I4@R!>ZV^HN*5/9A_VJJK.D6;=V!*<
MWN!EN_+NOJO"C%24QXF(8)P8FBA#STL)C6'.80/WO(BH_6&BF^R1UVNM3!;! M@PVMHLS@::5C<(?</p></div>

MB.6%BF)\1R6^&U'I 914"K">BI4I/P&F5_K8T/#9\C M=@X9B_\$PI\$M=N&\$9*WA\)\@/L/QEM,E-/OL?9;9\+S%E2PI-^J-
=NKO%ZOO_MZU=L79I\@S?_8,I0\+D*4P@E,/"4*3F5*B,H8@C8M4/,-L,^I8IDQ%5TF M5*BEZQB_E>I+Z7,*
ILP*10:CMJ4_P_A_I\T.S_9T2I3+<0_-&GV4*&KK&MUF9=9(F6I7_OI#2LI+Y45)4I2J_M>H&=WG*54A'Q,1DD@Q%?)
5+VL38_VT:9_-B/I"6>FZ?IOP^("0U8D!&E M,JZRF&>QF#V_1NT7=7:TC>\$UM-
E"AUK:SV:NGCS#:#IY7RZ7IDY/3ZOV=4UC
MOZ:97^W8S2_1F%,,%3)\$YBFF1ZX6!"(6"H@2V6B5)JPG,3=F+U;BK_-B&UU_M=1\ON1203E=Z%IH1=:F?4_G:*G?
V\I1WAD",0.L9*)H/8+G_R_/%4 M0\O2&5(>^?+KX2_(5GP980I_-IF^U<+>_O9/5@*"F_H^NN#<,7^=BN2/6M_MVF6S?
%C^IZ35G1X^_5><,,ZDA_6E\$B(54\BHR>FE24XDP32EB4M,QD^_D9<\$
M_>W\$;AMQ3S3M=MOC8^3F_XT^T"C44,2_0*?3TPP8X:"1FY?,SZ0)M?3R4F MW>\$._^IX&SOP;9I-
&K2P#\MZ76WV=-.4R*7B2QP54*9*F>CR%1.5Z&YISGLB"
M%2*.G;HTG,H8_AIT)2AF3OKI=P!>T5J/VfW96!_.#B>PHAN/."P+TK MPV4C0W5B."-
AVNX+ETfZ:C0IZ@W%>2UCKJFQWGI022"\$US\$P#E\$B"\$218) @
MF<"IX%F;,\$SFJ5,ZFXOPL0^15BVKP4I&G^N%>1.AMC,18P'HYAO"8N=#'.4_M0CCV*O14U-(-.8-RAD?
_1V>_NBH>IR^KISSJ;AU6U_JTIWZ\HJ9SG"8V3(-Y)#!:\$>99#I@W^K2#291&*\$NY5;/4;0; MV9\LI&
&CV:!"#P9,2#=:L/6,ME^QM'SQ5T="Q=VTMAIN;I+G>GA&I5P;8I_MY4X78)0Y/&_+=!K_IOIB@D!?:
R^6IWF)M_PQ^T7^9=:;9G.PRT%D)XBB@_OI#_MZE >_JANTIK@.6_I=&C"!F0"WU<:_K%<0DBA:(HAIP@3.1?8PP9+23,
(I0* MF:L\RI\$N(BODC>Q@&ID>J=-7@+'SAH'=?_MI5\N3_5W\\$(F"-."9DM?D#1I
MUG2_R6>SIZ\Q_&F=K>8M78B'YN>WC=+87ZX\$?^UJ=?F3_O:IA8A9#(F!!Z
MOY52#EG\$)XKJK97IRF4WCZTE.WJG7SK\WK;2,S4@+I:7ODI";Z M*!@X1H>HC%/#?
=-5YK\=D'+A_.JHOMQK!&=UGWTHL.#HHV=(KD>?IE3 M:@YG.(I=B/L+?#L.FA/B?WQ2UGSQO_!GNY(S46L+\$P6&/"
M'E\$3=RB\O1IJT*+SWBD(+W\UT8O!ON#19A5/^7(AVK)DBA!OOYEB/#_SF3/EMZ_MWA_T.Y08(IAFI_XD_I8L_I619K?
4M&T4V!^HEN5"11\$ M<9%"G,D4(J2W.32CA2&@CB0VZ7-I)"\$L1<IMIO95NV!AY60"18_M<6!Q,ZA68I^B'.@X
H;,\$)D@XZ&>)N=LIRG8J^I=?!UFV"QO;J8>_M#,<IGHG&P?
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\$_H9J*U"+6=UHY;6N4_LMWB,@YT;JN!0:T)>7P^1.WW+6H_I_M7<#=-=2K_3
J@&@.-:1QKU"U"H"/>44^Z4_WXJ8NQ+e48@V\$KTHI_-MQ<5N@.@SUO\$2U!U0=Y;[B];\$XK4_%3 MD_U% T^XZR_-3
E\ E)Y;=RN3(% M1JL_P>UCV1ES&A\$XG2;F\$<1)"DEL"AX#\$5,A%*94EGF%.;?R46+L#++"F)7(3_MWUY5:WE?T9G>Z?
*J8;-2;IV!"Z>8060L.(CLD+6*R8ZC_MIGZW;2W7"T69D.PU?_YY*>IEJLL_I!AX_K=&JBPHODW+J=+%5%2?=XW3
M". "KZ;#;)28HFA*F8@QEG\$A!;*\$4B(%Q*+."U0CK@5CX&^D)\$=V=E&_/KA
ML&3VAUCV.ZR1\$7+S4I;DI8TV(S4",ON;,"_3PQ;@30;#5=(X S(OM!'#X_MRE?5"."K;Z-_ZIPLW_"EG.WRW7VJM_D?
>EN=)=KC_1!SEG1"*%\$@931/2) M#ELG;TH8,\$I22A1B8JLB.8N"1A12IB(!'N9P_BUP47,>EWEB\$L==RYN1EI
M/5N067)F4U5+_K?IU?=_TOIMIU/ZA_TVZN(+YF0U\S9SKJKSWEL;3DM8G%_M_&_&4I3A6%M\$
\$ZFF50A(K!3\$1J518RD193;GC%X\E3D3B&1\$JLMJAF>_M%CG?C0PWQF!AJS3*;U7OA_5:KL^HWKL6'SX_W4)
I1LMGJ^BYO_N2(SY6DK=' M?>WS0G;4IAT1_1_MER&F6*IGG,%&L8B*&I8TC6\$B,IUD\$B51+-S8\$J+^7G^M'ZK0)!72
IE^S06MH+2+180R.V=\$J?@9W\J9#4(R*MK;&XQBT4+DQ)R+ MIB"FE.B&=(\$FK_+JF";TEK6C8;I9FI
M'W\I)L9^1B05N(8IPSJ+96_%\$4Q3!&-9<9Y%\$5\OI3WOH#/KJW(O-6RFKO%
M.WDO*._I_2_BP;#\$VS)\M5CX05J(%RGBI70%WIF;GWZ#5/KX_+G)=M0GB9?W?W4U0_MK!!1<9S#G
D&491P6,240)%R%>49190YU9I?D3=V+EOG'?!#;.#2\AT3HJI_M9N>1_H+AYG=V.#R3#(SH\$0K)+5<#I1D12-
AJUUDZRW.@8(ST*DX;I;GH#9<=>\$>TLIY5H_/22;_M_-DZ+M&C'<WB_*&02N8'_8=L'_L_MUIV#;_P>6>;>5=A_E=
IE(MGU_.MB=X=90+G;84HAQ'D(FT@!E26\$1IEC.W!-4>62;I_P7;&U>7IL@FG+?@H/*V_M;"MO&W5_XEE2?
08^_15"!0WVW18EMS*G6WM'V\$#96%BZ%>+Y)>IMCVLLD7_MRV%[N*1YI_K1M/G,EE^WW=/OE4-
^I=G6JH_VD/HQZU5" VEG\$=)_3ZY_I8F#A.^EUY_MZ5Z;+=V<LZID"CIOAE%) M)8VX?
M8GY\WKR'BKSG>C;WE7#YHS-IN+NVITV26IWI&DZ2W;YJ17=+/+;H!_M'BG""B(2??_TO_4FH0S005&*Q&\$XL+DI-
@GRH^O\B.^K))MWK_IH^@?4*_MR'I=/IBZ%ZTX4&O\MTLE+5YWOSJY>OOI?@WJ0%2A=RY2F&VF)E>&4#Z+;J
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IM*=@-IH\FJM&EBWNKDT_M7AL^!;HFGA=G,7C6X&SDXI_-4&C7XS\X0^/_L&^U!(V:P.@)HEX">Y<6
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MFYK4&=I>VSI8!>6\I6+(V#K%?QO=74%^_W#;)>7W_0T@^<-R?8Y#IZ_<0S_M_KQOHAPG.#0N"&A4_NZ_9B?1_I>2-
T_I^8TE9RIS=A>CEYI5J,2DV7R3)<)_8@32@G%5I'F.A7T&8>\$P_MH^(4<9\<Y^8?%;&.3P_UYI+CV/GSM*:=JI/_I03-
_0^0><7V)Q^J(=@**_MB82;H(@**_6UPEA9+I\$A4-0M'Y<2825X9V+TM7L-4?FG3Y?9,CTI3I>+JPM_W7VI9
3ROE&*88X*R1\$Q_"H2R!;>IRO2:F4FK93&_E/<)U^<^I/O11XV_MIG8;YNF015_V/\$U26O)(\$6X)8ARDR=IA(
N#Y,"">ZN<=UIU.AI,UI/B MDUSOYFY\$5I4SQF\$;F<)%\$>>0(8E@EF8)9@S%4<%<-I@;49V?
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MD;TN)K.PW_1VJCCV"K8"58I#S(6&ZNY#E.IHDIYFN8*O.Y3I+IU_74_(MU?
+72?:TO7YI8#EIANOUHDTCIM01RGKWR0U@6)QN_QB'A J+>T-K M-+A'J'O>A/C-TRY0QKQ";I%+%;4ZP56^I
MR30>>Y.THUTUJ;I^&.;>W&JS#=#%INKEI3V#CNS(8-BSIGYMA0A6;6\$W? ME^G'IO^BRR?HPOV6Q^R?
5;6G_I7^V^ET**T^_UV;7N^/=NS\$9I(W6NPN@_M7\$;49I_7N08HIP5D*9I#
(L"42RR+\$/4J2^_NPKCGVL\#LBIZ+^I>6@/6_U<MIKA@N?E0K0LPRH"M-L;5_F04TOOXG\IY&\$?)/?
#))"S1!@4N_G#1"Q.OOP_MID#E0?L_\$\$4J%0?B!/*8H@0_-6IR)R/!;98DBR)G2)JET6-I&_-=37QCIWU_M&G8<+
X.9)?\$87APT5D2L1I#>E@9=C7Y92;)O*N_)_J6OMM:60LITTR_MTLU2=#?J;YY,OM)J;=@D=NQ1G)@8>40ART2FIHK*
(549@1'F.(IQO_OA%_#S_M5V7L2_@#_BIOV;I9HOS_1IRE-N7"K'20H1%"M#E99I7""9H+BC(>3SIDB_MH>%^_%*7JCSK?
BF+K5T)=VX#L&(P>@;^>HT'4S9,?0MERO^I4;AKC_#E6_MG68SLU_<*3.T(21*_M8129GF_FW=ZX_@30N(\$^XF1%2%
ICXRI15XJ=Q,N5I7%-9>I2HIRM/EU5A16G_M;GfN+YV#FP@;FZ>:0_8N'6G/48%I'B'G)\$S'I_L/IU?8I7Z7F&T*;AOMV2F
M72I.W@BJ7,4/G6IEA>NNW*5.YFE/ MV>IX07>(NH_F#+4/QG=\$I@6.TIJU*53_+R0;=08;>1*?IG_8.V=2K
M12F:@M'6=>&C_V/ZO%XNGVSZ7V!!M6EZ*DU=-GO28MU^;75?VM?/RPU%&_MUNNWWTRI4FTL7?<
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<.Q\$FDN8.(3/9UCB6\$A_MA(0B3466IVF4DIR!@?R'F+&S.XQ<+TY4NG;SYWXJB\ATSIAPIGK>/QL3_UD
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:#BW/4!%8W)QJ 2%#@4#IW#XH(D5H M \$/E5033:HTB|PGF1=!!<QJAG-!H6U&9#B1HC22**+DT#;/'IBI4<9AIPC
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MIGGU| "X6#U)^556WTLNSI/8?UHM3>Q8KZQ-9Y"U9HN#OJNTN< K=; *9MJ M?NER>UNF3G M?
NRVHEM*GYV01: ^,G'Z>I_!U#8Y7+5J.=ZE33*^EG=SKVW4_(-B9YN"U3? MQL!E69MT9%6&CS)=-BK/0,W#ZO-
L!AXT40#G7W.(G.TIYE3CD)W>GDPKW M6W6:ZJL#-DJJX"#>ENE5!%)H^"QA!1E\$%*F(0YS1E#.5>1<\$HELY
YIKFK MJ47LN-).E7|BP.=FM ><%Z9>JAW7A6?-M#:N>O_@#D>YDZ@V8O7N!XQZC,= MI WD^FPD3NJX'"
X=CLN'4(WW=116:A.6B)C(-.KSH?M^6V)IFD1""8%&F M#Y61:>N7<,AB%<<\$*X51-AVFMQ
X=M^4V36L5Z!N93J\$@6W L@B!X; S0\$<M">_!&X%10'I^!Z;!!QB\$0'A@AOX#W=0"1;=K.V-6MN!9|KHM(-5SZ+0
M+A+SNFM#PI5NOR?YHNR.P/R8WWMWUOIE|!MENMO^M MI=\$Z90G.5"l>X W.K.N:QV0".230;M>_JPK=5LWS6
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M;T5>X;#X1QQIT_#;6MD#8IJH0U.2VIDS ZU% MH!PI66_ "40B9RS>%VM.G^DTX&&4ITE(?+9HJL.25WK/+HK6/%
;^OOIYDC,&99V1C(Y?3+ MFM2K6)EH#CL/N3)IG4NX7;^, \$82DPFGS+7M#E*(55ZZY/DB>0R)9DKU!5E M66/?
MUQ*?=-D^A#S6Z.I+!;88@.&=3^FZ@:'8CGHD3'5Q0CBB.8!(A0G\$.B2H*&/\$X9B3+!\$ "96IZR# MM!C9&>QJH;8%
(^#1*!\$W\(/10\$N(R26@9R)N6/H@&VT.GBFWCT4DKEM""YC M^J"K.KR|=I%RI^VVS M#<>/0SZ%.^+!FQ!-
WUTF/TQGXL(P0!JPT!KUX)@0.B2HC JE7H!<\$C=MDEB!\$>E-.7%_ZW0)+MX6/TMW17^+W19421?<
+O&YD@_EYJ^HRK7:ZF!FS&C M<8H/F#*10!00@RSGVF&GJ8ID@A!A.O>|R8D1US)I0-I+;7<>8^A"Z=(TD7
M4+!;PZW"2=0""JOZ+FWC+@B9=) 6: ^CQINS*TWX3(I0+I<;
M6<15IR25D8*YWCJ9@DX!BXA+!*;.L%2B6)K.1*;"P&Y*E L-EWK|?^C8U M#Z#JA+E-NYWMHD
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AFI! E\$E.)WT*@O5N*;"LINIS6=8(?EYL7@A! M.ZU!";WJW4HRIQ_&J?M\$8!AUR;!0_!;WCIM-
ZA+YIWT@KKXH\$>IZ;/^ MJE#(IY7+; MB_&OU:AOH5S7WW3_MIT? M%; T%%?<
VRHOUN%=@;X)0;\$(>SU\$@/C%PV;?(&P-H@43-EUL M+30^ST)NP5_NMI/25_+>JL.TW2^RB?J9NK?<
Z)&NWWE>;QURE*;"YH72YP! M"ADJB 6;=R MGD9\$J 1CJ!(BS/V#@('PI'C'.RQ+<92F5ASK/3)&=E"M5-
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J30SEFSY<7'O*6W?U^5TJH(8Z<|I=%E(H(F*3T9I(B/*,FJ9W^B=;
MO+D!8Y8YD='ZZO2V*>4S<.#*2734X.W;43!EZ^_ =R4PC5Z=GKY\$MEZ#X:=
M_YD6XJ# 'ESTQY%;QCD<7C*!L"8=4B*AW*("7.7T'OIE;8DCI8IW# M^"Y++^;5H!%JL_C9-
^OZK>5E*433;7NQH!L'ZP8Z=<=?NE,-?#G ?J<=4/I\$U^K79(N: M^H).Q1VA9KCF'L'Q"=L=@-%"?J4F.PL!WALG\#
|PG=7(')/B'6R."*2)KW0:1-FG8 X2;!U^|2?T_C04(W\$6Q5*KY9 M=JPW7W<.!3>L7E?Z7#8GJDB9BA&.<
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M.AIW0?Z=C<=<?N MONKY*?MNLKOLLT,*>;22&48D2E#;8B** 2\$H.6.L M9C^+^U.G*="W"Z|<
<\$CNQ<#HO+IE4W.X6.O;(!>.4'K COPE^)HO3@6KYZF!53S_R5.K1>'9#IRULLJ^"U5;S9UN91U M?<
<.UY+KI_7OSHZSG,4UCRIB F4+ZF*Q8#&E."UC\$*LBSP3)\$Y?|ZP4Y(VI; MMU+!@5A)EM."0^_EV"R<|@!C'=SKCYV.
|N^*U8%CS|KST^ M-%FCH? 44)'\$6XB*F 7#1%UE1"A@O#V9/CG*@B\$!(I3.ZAP|@Q!X-&PJ70 M+K-
499.04IY3^|AF8IBCI9I^_0J&CMNP_AZ.YO4\$R5;.&2/!/"7H.72J5P
MANARIH3|JWP34I_Q9WR2ZW"XEA1)&")87ZLJU5("8HGR.\$HS0@ASX;XX M%>'D>=Q9.\$P-
V94NM+98V#F.81:Z^85CHIF9*9D+F11ZR91@2: G B9_<KQD MX&F2Y4G/?N2'X6!WW_5!YW7)NGJH@%CR3,,1-67&
(.9&D>C)&7/*8&)(Z M59;9!UY)I"">;LY#P<=&#?KS0J_8 MT'2;NZ&QL=M-I<;W ^W_3QJF MX*0#8L".V@XFAVJ(2-
RVGJ6#B"EM4_Z&(CIY5CNPM= M07&62R8AS0H&45|HM;HTD(9UHXD1%Q.U.LUB)W9D?W&@Q_=(E;G:>(3P6
M;KIA0+IV"EH#T*CPK>">??F8\@ ^60B?U\$&Y_/L(QTVXJLS92AO38<5 M_<8_R06WWMYMZO7I0U?X
C'.4)XC&D"NFI_0J.GOV0L%,4EH@22+"G'85MH)' MJA2=&FW-U%:1&ORI50%;7?<
RHX*Y#;N=\$Q@#*S8V"@Y1"/=@+O:'I.2IKK8 MEZ"LLP;C J6= _>?Z-_Z=A>WFLW11>&L.I_DTI%RR!4LQS* @P 8%<
<09+\$ M"DJL:~8A%|DE9G7(V-D/I&5"EJQ+3=-(B^_OP2.OU^O#_-E/>PURGYO_K M!GG5AEI|ZVY2UX5>..JP-
Q_>H9WB@J3C_HQ3RPU* MJH>.%6(WI= _JT_)5UL MI S""&JY8*#'\$:QQ AE\$%6R 3*7"E%|*F Y&XQ U!IESNMTH<
MK&)&#1 HXGB+Z ^|99!A"D_>L!L72// S%(50XPEN/;6.40^\$Z"5P.2J\$G MW99DZWWNQ"?Z(+N>82Q6.(X%AS&F*(");!
(4PH)M\$<<PRY_2#19*@L2<7)MDP^I+W<&C&3%FL7L);S-2\$0<-QM^!G03FE5UQ;10%67Q\$Q+/G7%V!-6J6O/
M>W>LD.MS 8QYG@@1)R2&C/\$(DHI+\$@L8 MQ'A.C9V.S6(Q6Y3=N:>Z5UQY0.>Q.UW
M^C^5E&_18ZF_T!UO\$I=-JU4J"Q-I)Y*A*(HHQ!Q@6!N.@Q+0J5)M3J"J5_MTL@+I5:8 U=O+R|L.S6HM6XSM9_*.K\$<
@JWDZSV)'3%PX".A84?K_!E3 (O M |N8UOVV_N"Z1A!>QXOLIKI0'_@.+G;4.%7^A:SA5F0M"\$:5^4<+WG+P@L
M_".P%5F2XAB+/"_NX<1G\$J8*)K9"@98*C%CW4.JS7.P#B=I6>H81;0WU" B*>M-690"/Y&R;J!S*"D8P8+JO;Q(
M(6P=C.L>D8LRPQ M8^=*S XTGK7/M3V77VY!+91+S= ?ANOEO@OMYW;.(CVI04"BYQN=S@.5L_V
MDR.)>&U%WY16#:V%%)|VS4E*I@G)BL00-W/3'2I+!O4X@|R(9FE(>/!&* QR+>YYYG\$ "5 M10HBS/((%\$VAP)F45.%<
<""?VEFH/KI MJOI%>+&*0I_Z?MPW6)2;GM0GB>?7F.15)EJ:0Q"B!*)4*THB;DV"1I7H4\$>"<@I3E;XC87B
M4>2PO*!1LH!\$>8UCY3= O&*!>1#;9(= _EREX11B_5;WWZ@64=+%\$VE0+!63 MHTT"GGM*XF7%\$WGLV;7L M
>W0".3 K@B;U/ 8&7|L/BP-<;> I(I.N^C(+?924T1TK1)*(28FRHVE@L M(\$E3"252&\$5*1(6(PVWH_90!_L&HX-
HKYC00=FXR@/NGFXK ML.O:8)J=C)#=GOI-2I8:Y?S4B;NXI)KZFG3EOI'>9JJP3'
M100387J>"YE#N49S%6NSVDJ3G'B%#;H^/UG<7. 6\$W#P>;YS8"MUUE.N*8 M|<
>H'FL'3:YS\$B;=>#TF'D^ZOD<I;SB/5NGIVFU6VZIDAZ&;'5<;U>LE MS2_*.2.91#^6IQ^I8HA(DNBC\$F3R*V?<
XQ!M70%EQ3'4I>;J9-A-\$+X^I*;I M_!A<|N"&BA"E8'Z3)M46L(V\$X*7X;=+%S#9%9)I QICRN=%PS:VG2I<
*_-3@NL&G%*7 4R>/6' P26 MQ1TV:WR)V@T'2R^49KB!P_VU|RS|;327MO.51XI0G(!DQAIYQHE!&I?JR!&M))Y!".M?<
RWV.A(I0176L7FYW%>5> WR'3I_/#&6XUPIVW6'O6N!+@TJ M!SYXZ>05P9?_E<4?%9CUU/DS)WJ_Z@9HJO;ZLOY?<
VWJ3ID6 MM|M|<H/4H^ _JOCWRK5YIXLA;B0!"V6&^!<4Q(34<OY MC(DRS#"9@D0QIA>)/(U5EG;C*X!E-
IY%6JTP0!;54I.7I#ZDNBH\$^U/5&UG.)\$58Y MSZ%*"V\$NIS@LTBR#.<8BH0F-T!B*2FPT#<>^=;<
|*^W+9%OGJ#>"^+Q_?I*8 MAA|3NV7@19%V|_9ILM3G7=F%BJ^K9|VFKP7.FIZ|5&31\$S|J^K3-@%#>S M,6
YQFBPABY&#*?;RQ0QAH;W8O%<\$>8:1W2DF^+K_+A'HCOIX0M?RN>!= MVMG_4N3O;+!>+QJH
L4(IQUYU+YD4NXIAP!K%".409HWJ;CS\$D64)(Q%6> M(WN2N3\$T-
EUIU3>).296H4F_M0E|NH5?"WO^*H0#QEEJ"SB42I_&X>?8H M*Q1H?8%1^_1U|H.HGRL-CC(3P4I&9JWX927^C*V-
9+>YU?T.L!A! M^8F MO+WOLE\$3Q= &Q.W9Y&U405Y-F5O;V;KNJ4_!>FK&23%+B/f=7SF"4RSF0\$<
MIF82NR2XNS=#K&Y7?WONU#(C';DPO_&=R-MY.T'K0U@;1K&0%E)%.(SB0@_MS12!<5+<C-
"M2F9#4ZYICJ&8CK|^D?=-I\$-W?%RXE@_MP<;%VMYZ;#Y:WZC?I7IMHV MJ^W;I&)|A(DPS6 N(P91GE)<
(DS2'>4)DPIE\$V*Y;?>4T?_IMFV8G5K(I@/3 MIZ>"F>N:2F-KJ;5;L;"DST7H%QRX!_VOO6OH?_4Y7&PK;"HT_0V#=#T
MC6BP3?;."0>M=/M2CUZP^F=E2_@<f@|K7>J^! QS:OVH_?%DI5_V)AW6-B MI;S?8<0P>)D+BL4X?L_EB_T9
MJOE.4>F9& PI9S#) Z7LEM6^V^DE9;L'=J_/#B#JGDHO/R4\$A"D2QI
MZS\$M_)0N\$ZHF0>_T).@K&7I:6YN;M6.Z=)P_VA7EM(P4S_.4%1%@(2#" M893D192G2"/J2:P3IC(WNI0M#F-

""FD/NH)H'DGH9WS-%1I:)GYXM"8>+F M;H/A:&C\$MC41#4M8P"0G&Q-#D7SUB9J6P"O"Z!.*+IO/>"0T_=)IV;_(HW*Y
MD0J-TV2A.ECU+*W'JH=&(MEK5I3Z<)&=H-IN1UM^0S<5WV-J'POLXRS:L/L,8Q MH90-
ANU<:CK.=WY@/\$3>7TJE\$%JN*ID8? M4S:BH>R4:CMW:XB-7L H:K1F(T2&1^,3*FO+6XJHL2&PG62E37XA0/Z.>R<
M9>LYPE,XHP@ 1%5IF<6R04YKHBAR G+J.*%C)TR5L)&3NVW%1<1W;B%1 MA6(0Z;O-
Z<0848@ (PF%K\$@DX7&14M-ZT+LH!&1(W%QSWIF/@%5@8.S<HUS
MW3QK. @!<=U>+7#/BPO6A&QZ<2QB^JX7%XPV;_BTk.>5;25?"@W#I6YDY/B MDUS/4QI%&581C!50<3U::K
\$D.1)2A-5,Z%+NDI0\$TUMB8\NY MDFAYI8^?6?/W=.9VF#OO)L+ MAHY7SIZI=% 18":J&%+%1D::SOG%0P/-T=V
\$0C%\$2"P4I&A)I'25*R,#-8 MKE?*K(E3EBS,/LUM?Q%MO _PI*16VUT;PAI-R_?3LHIG M2F7ZF"ACI9TCYAFD),NAWJ-
1RC*4"Y&X.\$='^/'P%LMP\$!;27X&Y1(O0J0(C6"1L^D3JOCU@N:TI2C?;P;U)'W0 M)ZMOJP;H3C?'S=%8 ^@0FWK98?
\$);SW3^)>%K!;4'YHW.J@#W0I8SV> M->H;K/I@+6+' CALFJG@6KY\$JHJQH+I0IG8T<=ZAPT=:BHIVO"O(:\086I^U
MGJ>\$9;DJ\$EB@1!J6"9.0D0)"E6(A"RZH_IMC+/@*R)I=*< D*T&KK1HUQ&S MCJ%Q,\$YX-9
+<OK@IUIX8)OUP1_8VSI;.,>IVDYI!;JH5NUKQ6I53LR MT\$IP&IF4JEPW%9'IRD5X1Y8RC#,&<%2D:5I(\BR#+&%Y)
2/I(R<&M:XZS*R M=[A<4IOF GUFKH6\$8I'9"3LG,M\$^+IYG!2W'Z7U=)T&=LGEM"U 'KJ LN= M'MMMIA2.F;
(XEE#\$@D(4Y1\$180V?1)(T13/LS2SIQ)UD#RVOI/29F!MY+G0 M1H U^R1@7\$T4&U6H"=&F"G1TNY-I
119\9&VV\FF;IX.9"HSD2?IZTF\$XX MAI*VI("GZG2Y843,DIZV/F<2+=G;1INM7U#YI7;1EOSG#\$D.8LA\$;C+LL1
M+%2D(I-%G'\$2\$)*MZ%PT<&3 M#;35SV%U-G=2M^T-18%,2I94,+0@.,,0%IJ;+I1A3G;UZ9"F(UZ.+U0)25-MY.O%DIE-
7G\K*Z\$ 5#4D.X 5ZGO9/*-6%:A65-3ZGX#6=5FOFTI0\$VPT?UM MDZ
Y#%8FO5G_M*"I+8MJ).IYV^1&K<2&K^N_7E= GHHEYH5I%#U4YT9/J M_I.O+A_81L^"YN6/"3%QIZ@
I>9QRX7U#%:CAJ\$/F6MGV;\$Y=I<>+&RV9C M3Y=I;I5H98SAJ_MERT54IPY?WZ3RT;3OP5:
ZJ_KV_MSGIO/G/5H<IMJ MSWG?6NL-MF%=:KX_PVZ>G@P%D6!9);JE..JLC4HU-><.,Q642IS"*>"JN^ MZ%;2QK^1-
N2+G7"PE>[C.VF'G/4IX.PSVY^ZM!EX0Q>*PI'4NED M;KAIXOY94I\27S?IS)VPO8<"M=RY^4I+A3E3OU\57^E"
IGG1#\$ _I/\$OC3,I M858H/A%"B=ZOT02F<6<*7#B/H M-\$ 87@. !4
!T;7!T+3(P,C0P.3,P7W!R92YX;6SLO5F3&TF2)OC>OR*W M1G6UTNZGLM'F,OD-66922D)G)K=%XC:%40W F
#"";9OWI5"\$@\$(@C""M>Y9.RTP6CZ";I^H;JH?I+ AZ.?0A2UZNHOYO-Z% Y7IY8<CXLTG5_I
MZUI^ _@*W%_@QI ITS_IR _H+I+I>O_FAYI7>HRSI<_0%QF7.?TPQ_3I:#?#=5DL+P^K?MG+Q>?
ORVG%Y_6/P@FU,VW?SMI^S MEU8)X8\$7ID#9&,19IT#&R*3QG\$F/_I?%/_OHM0W,0%9*G+G% JE0-")>Y, M?
_IG'W_IXX _OHU+&= 72P0 M2A2,R1HO?OHOU _I</_R&IG>,>^Q^IOIWIJ=5TWP_29_F/_@O7-Q_BIWR)
M.)VOUCB/=8'5D)I7W1^<64I=<U+ +ET _/H3I7=PIV_O PBX_G^G65_OO
M_3##OMQ+!>S_#Z7^K_OI^!TEUI//ZV7.93HG"J?9_GFS\$XM<_G7OIO/O-4MAY+5A?_ /S3_16HISNI
M(MIT_+ZA/IC^IW65XVG)7I=YGO*&SYN59HMXIX=F5ENO+Y;QA\4RY269D9OE(X'\$N/R<+M(O_0S'<@3;I5.(2<0-
EIB0'G_*!48\$RNBG2ZGC36XM^Q! M<)&CAI/QLAP)&#XN<;Z:5L%?_UIGZXU'#48*XD\$7LG%#:X@V)MLS.*)J?#
MSLH'04*_*Q(G271@5/PR7T_7WUY-9_FWTAN0EQ.EE6"N"-_I\$L_X'DGU\NKN;K MY;>7BY0G1F)PIE:00HIL3"H0M!%
7R+W&-W)X81!Q!Q\$S\$ILV"23LZC@_U' M_/HZD?BF9;K)6%Q;0D8!X@H@(<=YV_4DBRA+)=2\$GHQ*W@#0#SR/('0<6-
M2HM9#L*D+Q(B52PNOZ?I_YYI/H*60J4D_*CN13(D0)AK@LA)Q\$S@;P"0 M/4L?I_X_=G"<*M.1 D-
_*PNQB0\$M+QJ7(QX,F)K3_0<IGI;TN+H0I+ M7I\$ _S*>)I0Q(>_E_2+MN/BC_F\$G&?4Y#B/EITHM>?
2X'(O/I*H;_!ML/% MW<*H6+\$6WRW7+Q93J/>6)-5CD*IR(6!PI#_A8\2YSF;B'1-
\$WBU6:YSI?I/G5,M/1=*%\$81F/*@DE/,@_2(C_M4FEK00H>&H;H8^#!XCSGTV\$NO X*A6I\4R8T>W!HU>@%611*
C@%I\80B<_M9^D9&J=;/@D.VZL=I_H 19SJ/%MW *_JWZ+-WGO;SFIR<2U&FF!%02\$;TJP1>
M4:2=L<0@BI0>S4EJWUWQ_-6/+UYD@@"50^""*61%TNPL?I>D9'60XI&2;I MRB!_I2<(NJF_)@""EY\$#">I?W?
%PI0_XKSF22(<6/T?EUBKE#Y\NPR+V43R MHB,OB4ZJ2">5LX4(H6HB#A2.J<0_4FZOI?<88H?<+>R>.&-9-
/_C5^%POE% MIC+QA3T*6Y;I3_C#@#>.(H1Q\$.O+Q_ M5G%MIF8KI\$D'5ZM)PIQ\$R;J>8P1I\$^A\$0V?
>TE,%^R/L;TL>&KUPZ_Q^OQC M J&_B*OY_0U\$L/T2_X9UWC-U@29C(CDVMIL"B@O4O5T+605; DL:B7;7CM
M6_VP^IGJ1)RG;B84\$*D7_ N7N,X7B^6W21\$;ELD6N&I?>_Q;I#! C#X>;P@1X&#YQ0_#Q>C3C*+<=A3X^/
ISV;WU(N8 M+ H!W*(B.4@&R_2"MJ8(\$VWDJ45)U?::AZ%AO#G'\$4X"A 0X9>UP&<1_/#
M)Y+;ZNV5NKISJ9'UA!LEA.\$!):8-BJ_';X(#&:QVUDC%FE3'/7#82_9<7;R ML9C' 1J2W!)GK^)):(I2N052 M.OH-
%G.B*W%ON<.>_(TX@WFI)H_5I^?""I_0'IS<_IX=HOLJ)QK%:S*;I M=FkX"6>U!0&%7'F!<GV.5VE*?WJ?I4.2IQ_ ^<^<9-
(IDZ\16_5'H"-7B1:#0!K<-\$1YLH(M'@S5H;"K\WNJHC@*G2H MN5YTLQ7S;+VZ^9.I?DN9&I=20^H?
SG#U>IMZ8+W%U^GY':%XIW. K2I M9E9R!5X27T4IYU4L!GVA9M=8D8"H2,T_!A83A+W""S3?
_BTN,"@N>B.UU\$JV!LO#*D:"E-/4NV@JZP'14AV\$R:O%G,^ M;JD8'B9I>I'W""7@\$\$'FQ6E',>.NO.XPF:5JIR<)<
6M5+*18A9!M88 M'O.84(RBE87;44\I3G;/ZNHQZFE5(?<9)_ ^IG M5_66^D6.RZLI?VH2I&\$J&F&\$D_YVK8A((%
I5*SD343I6K'P.DXR@=%FLG M VIO=FY_)_0%CA?Q<Q3HTW%T^3IQ=I5_GJIB;+&Z6N9)3@6#M 6"YYDX
M\$K1A96V#:5U6/"MMU5/OY(I;W_>I&M8O:HVUQEH8_Y^<^<K6K%UNW!>??EM M.N\$A&TI\$@B1 @.E4(3
<&2Y;=.96%+;TNVCXYAVD_VA9V3)3T"M+Q=2IK+ M+<%,N/#&RL3:QF
YD8;/3@_%ZDHQHQBHDGV.4C9I6&8CI1H>0D"8I_ (=ND M;R9B#+R6?
@H)2F*&8C_ "+*3'1/ GGFQ+>.)G/4R/RKYP<:Q697^*B4NEI_(_M.TE::3/F#03VFM9R'+Q(\$C@3.DIC M8\69Y!A
WKP#0.S-JK803FYCUMKBA4TKG(SQY)3J3D=POYX@?E4\F9-0 MD@L^91.4>ZJ6ZAA8?8^F8=V:AHAJ*OP1@I(F"Q-
K1IGJ@2 MIQ2*@"="K*ZOG=BID9 BMUI&%X-N710Q)\$#^CT-8=1.I'/T/LG5,<6&N7 MB(I:T5896?
UMN5BM)CDZJ04R8(Y_04CH?S#HFT_1F/M(C_2GZIG60VJH MB!HD)200 >K2.GW&MEBB/IF<7EVN)@1^%KS-P P=T
JIAL"YI:@W8 M&#Z/4S_!^>P-(X". SL_7RIY;S*;QVXM()_&F=NWE8E5/8XDQT&8 8TRJ
M&P\$!'1K06.N?;V%):'W131%P_0%IP%"#04_ACI;%(?TOG,X)_B%R3U^B MJUUC1(5_1UFO*7#F.D@6GL-
VL/TP>IV@<)ZZY#5+I'R'KF'ZA/=REH8"4<# MBURJL&B91_XP1.0G(4)IPZ=8).*SA9 S0F(.15*>+&KVIVMY0?
J&IX#4HZ5_MZ0@LS375P:C@_WQ(8H93XHJSE2LB-Q>_SC_LYQ?XW22/A_C/2&K"*\$2W_17K!6UM?
M<6MLS44^_K;U&&3LTC#L<=0.'2)=>.@G*S?"^/9JL7QUM;Y_YDV2Z*<I\SV6Z M_BF7Q3)OYI)I
F_DYZVY<8R50*#TY0K"IH=-ED/MD#)1J!W MY2-^G1CF35(I_SF Y!I:ZTADC('!
(&S0S"KVU(CNVO;GT/BL'F;OM#6HYI&
M@,+W>8W3>4Z_X^C^G5^LMMCI.9=IG*XGF\$6622C0:!!44EC'VSNPWF4>>WT MKQH#I_M4#9OPZ0EKC94Q
G@I%-0D6>=\$"#P8P%\$F?,D0 F=55(S3F6^=.:?W
MXB\$5P^:">H+/B<(>00;@U^E\L;P9;E<I@#3>;L(>GZC)8I!OXU&==B'042
MS+4.C.T2I.PZ:&>H'*2H\$=I5^@HWA3=OJLC.TDYZ_5R&JH6_7O^W'+M.#_18'SMI;A%0_>(\6H%"4JSR/I?
7=110*AZV\YOIZEVI M(IYWOGC36S6%.(822)-H4D)2_!H/T_@63=18IEJ7E6?=14CJ=2X'S%<">K MLI6;IAM;*<
I3S*>IGD;<I3S#X)&USCS0X!";.SSG=0\$95K%9LJL\905R\G7 M4?%.9%;?KC5OXW..Z0;W\$18D)I+?+;MG4I03?
Y64W>6I'""?&J;QI_58UZ8I;U MJ.>""IP*8S.K1^A\$;9T%G\QLAY_I?1#TCK*^)\$ M>%TDUPBI%GJ1-TJ<2%Y
&%)\$BSEYDWJ=FZ.N!4!UAH&"JCM2;R1)XF" M(TA;R/C6B6E>Y@R"A&>Y12HZQYNWR#IZN
;!UK\$)&@*^M>IA'#WCBQSK;_M90XILB;I&X BJ_2L&%6B%;IP'N_3W*^>KP%ZIEGK14S+JPI.=CIBA:%@W2
M8;JOB BBBB%F@<@<6;225(@:WTS\OY0U\IG I)REBC)BZ/N8YNL2HJ4=Y^SLMNM1XFQWYOG?XS
MKL_BM%&V=5.T<I0R+5YYB<:PJ\$%VI/#I@+>N PL6F<).AK5_ Q,N"1IY&?(&?H,2>G(^Q)N"G MR7X\$Y^'-8^Y?NJ?
=7;-7ZZ_KM0BID""42083Z\KNZN.989-&U2T?>K0Z'B9JHM67;KL;C6MXRVKC";,
MOX*BME?;/UJTWQ.ADQMT+X4YE-(I^%B_?;IFF(2G;"(\$Q\H>T4Q<+==

M'VO;>0Y*R@#HC*133H52/606C=DV4/&6;4M#U:3I7W""#S-YS.:Y7IV_GV MC)7HHF1&24@UN:H6X)@=-!-'U_LHJ#-
YT:L)60L4VS:PN9TF8!-V3C>O_MLI8(=O:2VQ@X#Q)DKKV)".I@.=LT<=28T#':LI:'I#AW#)ICI@LW)\$A!L:MG
M+WE+15Z6-2FJ8@3HX_5Y6<*2#YXLV&*JX#JA3^V'06S6'C9EW!#0:I*&RA'X0!_2.9G(H+!)IG1=^E)BA@Z#VV90V.3!/-
IV@KMN0K2:"8=84S8D/!(+""%,"7M!:"*!)ATZ4'20!\$@,INL2P_MZ9)&^ELT%~8(3IG?%O/H9N%:~G<178W?
>9<+5+!R'7NG45M"0%4+!&6-MTJ-MJ>(>0-P=J8MHOK2Q@@_1A19+&FCO_=\$!C+KS-1L1@!1MJE@X!CI
M)&DE^F-,T3/^(#&:3TQ-J3I+T"!(^=YU!7I'(J@Y MG5!1W=%2IL>XIN?^XA?
!^J7KR0W4M=TCLMOW8B71QZH1V%E*CS3KHGD#-81_M"CYZA"0%_6DMW\$ZM'?>V1GZGK6/\$YQZXTVX!8O-
!U!F623!%9A\$%D&*M;#!X"V+\$(P%Z4K'AKN_D(*4/?V?8%O!D/@K7I=UR0737?
331F@S!2%RI&18%!^R^L!W!O.Y>09)26-M&6"VEI'+\$(C%
<#S*:"4G6DF\$IK6IKGTWDT?>Y!1'6KYY&89!NL3C1CGO!+\$!)_M41OKU7U\$3BD8KDVNV1??:C*/0*&ON_M&4+/DN!
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(&/\$#4_3V=7ZYPF MQ\$%617C_4GOJ9!_14/4!A-)Q44YMH9!T=(&?BIRS(4;H0!>7UGS\$S;MBWFZ9N=.5"F!6!-.%N?
Y-8L!3@H1%%P&7=P)W!L.#E!S8-X!_OU2?MPAZ!_?E!GEY!JO23EXT7^>KRY"7!N#!
!@:XUHDZX\$H#=-P%2R^_AHW"C@K\$V6#"Y&Y#G)01#FSH1_MBJPTH;:M. |<'R-QF_-S!(LHK,10"*K</'TR_3E.?
ISFW(<4;_DR8U!R)E M")_T1!F(5)!#A#_4KG_BB)!@:"2!6ID%W!70/NOLY1WO>YKAXXD!H_M.1(!P:EZR%PE,NS31:
(_7V9<5?>_>^MX_@4!5!*\$#S_P0EY+=S>J!1!+(F2 MD!4!\$3*=0/5HNOKVCLTS:WCDF!Q!>S>I?V:K!@+A
(<>KY6;20/J!VVS_MNTV%21THYK++J_"8THDN4L/_K_F4DEK=-,H52^3LUL0/_#CHS.C!AF@!P!"M@
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Q!EU2V4DE\$C-%0!2D1.7)!EQD8&3_M,6NFE."V=2+A.R0_-%YK0*AIKKJ>CSZ_0=^!71X!^97>I:LRJ0F>:\$!H
MS0UX3>Z2B3FB947EYL5!XQ!W.V(X)J6X\$=3<^!GAI6C!L\$E9SW%*R.XNTJ_MTC+X!>@%"QTR-
HNB2^O!M8U9&_V(CMXCQ"%U/V!H!0NJD*FQ%O(7A.!AF*%_M8\$."C\$IX+8/U!&X(DDCV9\$R)#0;JL?\$2BU3!
!X9%E9>H1ISV=>(EDZ7Q\$ _M<*Q\$;.-)K7.93Q!SFBFAPP)P6?IY\$!YQ_+>|=GG%_DU73<^*!GS!>DARQ!
MYINR9!NB_6W9\$!;_@_("F?80HM/D'4L_@1L#&+5AVA0N16M;<1!AIX^NOE!D
M8!7ZM*U#XMPX0*2042%*L!\$2*Y)4WF_.CK6NP7N2_MH)%(Z0A-/P::D!4^
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4X!7E_M5==!&[CAO&=-\$8G001=I!V4PQ(\$R0U8I7RA4W">\$XWKR-NN,"48GTFP!UO2FT:03G!16:\$S'6-
&:!)U.WT!L%GR90A!M(.81!&5_?OZ&F(R:SMCI)!_@(4\$3)X,K>0Q!5!"^ZZZ3!\$S!O=XLYR,JE/M_\$>W,>?
+&Y6UXFO@MX_,3B=90!=L+!HJX/CNZ?KV;&A52'4;#V<15\$B1E*=MW#"7/J!A)!NY&8*2>NB.*!6RW6^6,*
!F!5W+&L:SREC!;*K0PR%!9@3!E(4\$58Z;C1_M.16%CI0!^_Y"PT+C5"4N>I+HT.C8!>N&+CQQF)FWGK+0#)10
E+4L\$Z\$RXP_ML:73QD1!\$";V?G!8XZ0E\$DZ7W@C.DENK^8;||JYAZ;2DJ"TY!V!YX>2-2P7!_MV
PZ!L98*H3OUN7U#ZD82<5;0Z_C_&/_!"!>=NO!Q0*O"= _G"SC!A.DTAX_MEXDB0AUSK5)1#AS#NK^8Y%Y8K75K7^29)
(!\$43D2\$0_0!FGA&@!L.MX05J_M=56;_2\$ZZ5@&KNH#""DUH&(!@N6!6!MMJ!U!&ZO/_3A!X506NUC!7ZT8CY
MW-7(T!Y8KAL=;+NR.:!^V+!)L8PS=&+&:!2('!<>8L:*614JN77-#!6E!^_M_!6#V_ID>#!KOW:ZN/BT?N2;J!+^"K
+RLG<0!+S?QK5=)VOQ!MOWJ!B!MSWQ,Q>^!^C!Q=I4GT653?.V68DD6*A8+R(,1!(HBKUGS@*W?/_3-T^#"LZY
M.T%CCX\$E72FT!MYZMEM0!J!>@==C?L>X+8A)0!Z^!XGFR_13/27+!F>5@_M#;:
_JBG0M&_1FPR!Y!^<%YKWZ;_QPO3;LL!P!3!+47\$;!VS5+1(H0H\$V21_M9?+>_36!T&?
3^7@!Q>&!FDK#8X7H!>L!FEV!_>B)Q?ON9EG!*W\$!>DIFB!_M!MNV=H4_W(3DV13+PJ!4\$D9FHHQ.5;IT#9!P4=&
MG_VS9!+H"+#JZW2^6:A!C!&^E6^G^>KC;Q;-V=C!6S_!Z1_T!AE+DP_588_M_#F"ML8\$(7V#S!4X&ZX'T?;PW4);Z8
M;TH_)U@!\$R:'X>H&20#^AZ^#R%7RT2GE!3;I(ZZT0SCMD)!@M(HC*VOJ7/\$K+-.9!L6_JMP_%FG9+XA0%5G,U_MC=?
*)"%#8(Z!-(SLL_0>?9#GU&_AB9ZRV/K%.4C!P&L!^<(6Z<6_MRAB+!H8H_8N!>?
OE!_F!OHZU8JMW*._\$LHXMP"U!;7J46D/89(\$DL88X_M)!<\$CA!Y!V%8_E/?\$XU5^R.PM?<*((1VMC!CP26/=7Y<2?
(4!\$;_N!22PV_M+!>=MG)!A;MSK%B/_%&_I=Y&^!P42U"8CEU<7LTLH"R7H\$S,8.5CG-N?\$!V
M3UQUPO!Q!GC.J!JF(!L!L!%?:!FBS_Z'D?S<!)DSM!PZ#1_MFVC=KGC;+TDQ_MBJBU)!1^_6E60;Z>3U1;&H.ZZS??
+1?5JT@_??M!5=I?_MO"5XDR;G%R_BFOR-KGO^!6_H4K0/\$_A7:XTQP!0TIQGBS%1L+=ZF%J_#_I
M'\$D!J!D(VC/XNTJUC8-2WMI^<*O!Y"=P8!F.(VN73_)*!2!*C_#!6ID7S!Y!/_MDG+8DN,A!>=80%;67EOHV!>#?;R6V!
M!6'.C*HCA3X"N-RK;Z%PN00S_*!7?Q!5Q1^L"2-ID!1NXL!(D2FL51.DU_MZJ*=\$*W!60;!Q!#5N6>&!>
&.%F^!M.YY71M_/7!R_Y6AH3M(\$+P!G8HF2!M;D(C!M7E
(U=;I>1=R*TL>XE9%@<7A!+HK:Q07TX_4%3.K%7>T=Z,H"1!/_MC+8RL55!;.;N<+V*8#CJH!
!PY!A!H&ZAJ!H7L!X\$)W.KRL<_!HBHD!Y7_M<7%5N^>T.T!MEOIQ>7:ZV-Y?6W#(!;610B\$!5-(3:.*%(:X46R6EL'*1?
S_+U^_%MWB>:Y"<2A"9D:=47_"70P\$5_MD=O\$Q_T>K^4Q4U_J\$!2-OKJHKP(WZ!YN.G!JE_MN!X02V7@4&(JG9!Y09"
(?^%2VY1"/K7S0LDOD/2L.^X1H?E@H<_HONO^O_M-K>S!XN7BQ5Y&S8AEEL-G\$RN+G0_@)
(LNF!HJBTM)Y5_\$GZ!GV==;HD-A_M=2.X2N<+KLWO7=2?EO^CLLE5J^7"Q^"<0@:_P:_D#(@!P@Y"&9\$S"(VOPY
MDJ!AGU_#HCME#<")^8^QAY)W5SHW!H03WQ"W!4;<5T9LX\$#&E;KGG34)\$4G_M62!#G_A!M@G5Z-
#;#J!0%:_Y!W7)YW97E.N\$!L"IP'4\$CE_46S(\$WEE&
MI@MFEU@QK2LA#Z=NV\$#GS/<@=15J'MK6*'K"7&G\$(!76X!UP:Q!J_ML_U6'DS.ZE%QXTE\$T@Z!:=5U!^
V'B"P1*+KJV7M^5)!_M^!DU!H>.BS!%@%"6Z1X+M2V!4!_3QY"L3*UK+PZE;6R!^!Z\$Q0:*&C;.
MWRWS9YRF+2YQ;D8GF#DZC@!@Q!%7?F_0B#BR5(\$Z5SA&T7J!V/H&UN;OC/A_ML9"QHS)FUN=XO9-
Y!\$3<I7DFQF^RKM8EKFU!NE!E!0O)LUB(BM.9D"QR_MUCJL>Z2-8VO=>R9L-
E3V.2!T6H_L_J7:K&UACO3_@!23FC#""!Q:0QZIN7Y^*N!J_S\$SU3F66PPD;R_M@3&_1U0@G=29"^^+>?
W>YE#;QM85!YQ&!S1%CI*_-X!%^_PESZ_RQ&6>O?*\$_MHD!5/V)RY_1Y8-!REXU_JURPY1HVN3=V:G!QC=C!)LVZ\$5?
JO1_FIB2RB1_MBUKG4=^7FVS!*!=J!X!6&)*^/!USV\$C;Y5WOF\$D?I!)3_ZZSW3>[S!J!U;
M_1OC!HK(FV*8SKJ+THE7R2D9#B9!2C_!CB\$W%_KH:1R03;^L'A">2.KMW>_M.4_CYOH<70/O!)*2<-18\$C\$5?
>:@9)UU7E_VF+^7@L7F^!H.I&S9<_Y_M_'TH!7@X+FCG!0G'S=->_8)4QBJK<@3G.(5D+&M_H^D_1=).#T\$!W;A!E4
MCF2D_9GZ!;12UPCLXTW!Q!>=EP=-YNXDV_YJ9B77B="VI=U\$!E_*!>9!_EM_M5!R-LW=#_>K_M8K6VI?S<%0@!JS!JZZ
\$1YR!Y&!(DH!VH!83FHTNW?P.9BZ47;X.MJ!;*T_M5R!&^YEXO+>_-4>9NP5\$2B23RCTFGQA)DA^K@:_3B3;@-
F*YB?U8;2_MLEW!2QD*W6-T3;N!H!_L\$%_VY!4!B_A^!&NML8X80_!^!C.93!/"A\$!WPC%3582B^3
M/E!Y#W4#5MX<9#@M>'@C_XD2/8_MN;*+3U_Y;#AS!NOB*W6-R&>L#;T>CJN;^""!10K'?!8NKZJL1D>'CF?&RAG!/"?
R=O!UYX#<3/(M6@1>3QB9%.M*23Z#T9YD_MYR6)S:4")=C.F:S#U)@G.B"LB!+^_M.61UKAVY+Y9.\$A-
R4H59&4U2;Y!WD#/*E.\$93-!>AG=9):Z"D\$9BY!_GS_M!2!ZD_-5G4U8V7!1*A.*A!OK;C.1_>Q_"!AI*5B1Q:=TQ!A)1190_Z
E@+_M=8S'C3M<>!.7L;!.1!8GQ(;0!SBA!R(\$S!S%6V!F:(6/X^P_B=EW_MW7C.AW7&U^_!M!6Z\$?
4\$S.D!22FPQ:0ZP4F#RXH_A?_J!295!^Q=C@OA_Z_M(!WME!"#9_0'QVD60Q@C!3,>/*<_M\$^!6SD!
<1TP26*Y^@M7F@Z96#!Q=K=(X!+UD)643O&N0VAM603AV!N_X<M*6Z?H21S(!_>=U_(!F!HUYVA.\$U!DKL!6*
(N5;_100.PG0MZO>I95#D";_OH!(3"9\$BYH_Q!NPONF!L!W_M/E#MR'GS_NE!9N!N5!F^3(7_>T=84%\$P!50
M1>^>N""REE8W?V)Y_KG#_MWK&>%U>L;_HS*!D9GO_EOP=>*D_T/U5!S?U7!W/Y8?ZO!^_?WWO^>^O!Y_4R_MY!(!*!
!^&A>7FV5>+N:ISLI(!O58C9-7EX:TI6BSM;!OL<*!1*@OWW7?>=3_M7D!CSN!SN9I>?
HMW)35M3O4,B!9AIR3U_SQCNM=>5PO_0"HYY)_KK.!+WT_MEQ/G_3YES\$LL6!%FY_34BBLZ_R\$S\$J
HPV06R!%:_YODG!^GA:M>W!Z7FO_M?HG+Y32;?>T<@TG_#(!K03Y_)!A\$!B;#(4!>T7#5ND3@C!&M;-'<+!+O
MT&^KE#&<[+LN!ZZC'8U3N@0!I!8\$*BL.SH8(!JH%\$!_B!933;Y'TXB?YVZ"MKZ;J&-&T3LQ'9R^!T_HX=I_Z

*UN0< H#1^?++@U3!7JIT3N/\$IOE M0WMR"!N+W!^,VIS"!?OWKIOZJXI3EDGUVMI@3N7<#-2\T6^?;SO7!VYRW>
MPI!"\$FF3ME!0&5 4CX"&+&J'P:** (4WSDZ0)X2??:CJ%#B+L8IR,IZ=9K7V5 MF6R E ET+(Y<#
(O@A,0&.UH;FK4U)N;K0:W#L"JB^?|8-33D)|@8>P#^X>KR M\$!??%N7#|&(^+111SM?7W9-(S>ZZ,M;BE2-L|
(%?;FJ<C^&FD=U^N,PM> (7E M@3N^2M^Q)FQ,3=AD 38ZI,9/G5NN;R<6LM;|/2O9NCQ0AM2B&-H6OLJD|
M,D#RF4\$&E0S*9G2N8G"890-.PT;H637Q/6@E+S;KJU&I4>9IWQ OJD1>IRR MI;FYQ7LR|5EN)
I+53OTU43RUMJWP(D)H1Y@: \H-3E-JOC| EHK\$1I9F; M#Y!^H6GFJ0H^TIME7DZ)(%3H?<K9;\$-I L-.*@S Y-
:->W*4;9L":H1S3M MFJD>%#5V,W5|B?;A7U2\F=7"YOOO|^="R\$-9C MZ"(!(!,U.BQ*Q|9G=TQJ@)-
AYX1XV5,7;LIV0|@A3IZ"?72L+|RA=C0S+ MUO?K@Y?K?
E_K;ITCF/N/&T3(F#%P8#E&7N9EK3_XN,1T.W9FWR;QK&0NN(-LZZ4(MKWVJK)#@!6U#X4)TN?V@OWYX&7J&;R|(?
=C=>P1-&+NU|IC8=?AO.MY?M,DZUFMT(X4Z@%?ZUFVG7PW1KI7TH3AN+\$IU.!?M4<60(B%-O_4HC.3"
M8>:M+UJ.(G18>WT<9|)*Z!G\$*LMFEJP382SMQV19 M=BE(6|00XAB)
(>L/6|MYK4>IG=WB-9R7Y&NIU-R-7)ZSF|J+R|LF2 'M. M%Q1K^V|!OYV4RMX;\$>-
I'=XEMKOKA=|GW.DO)9C*SH)DB6.FB 1U/8*11 MV6,J2K;VT4X@|U1,><326S=P(H0H=
(084KWDTP)"\$068L"ZC4I'EUM4;H I MK!T|R9WK>K9-#Q^&QO61J|_ ^TL87<0T|S QC6^|XB;I:Y570<)^M F6(!
MK;/BY"!14I;IJJ;3E|YNM|: >X548);56!K0KL?9."!#02P@!*. <\$|KY
M>^Q^2|G;Y|R|_X=VY^21CIU\$O, +ILGLSMBCIO)9C3,?W/MG4I#R+ D;FYG;- M?6D,+G1P|>DQ5U@H"!
2,-0Y|9% ^;PR=:YU|<|3)QJ=O9|^VXGH-4JY=KY M58=\$H01Q&QV%)!ONNP*!E;NT-
/SC2L"6J&BUU#U\$X)8S='MX_YRV+Y^|SF ML5_-<'I9HZ?N%R_2?UQM+FY_ ^?
JYO@X_RD(=L4I3HW4JE|W^QJYSJG=73S((-M+VH)M#\$\$4H98'16,P)UWV7'GM&B=QWY
Q.G7E3?"2,580KI;TUHJWV_93G MI(LN\$-B6^_X#60%8K(L^NC"C5.PI. : M|IPZ'+M5?) ^_Y/E5+MVTO'DGWM4?
T_6GEV0E%I=U%,)1-YC?^VCC^|G|=#L M=K)|=76JG_?6O06K%Y%,%\$6< QSG;CE@**#|);98K)DS+/696|DG;Z?>63
MR|QM&.-%+&@%"+2UWW|DX MMW|*2*CE@5*)|4_+#!:OZ7K,|AAY>%C>&?WI3O;6|RND45^_9;|1.G 2A|TR8QO5=
L|7N+GZ1HG MT_-.X4B-S5"CUYP;16MD-)"XJ|>.K\$(WH8-G\$G%M)3^|OL^ MOE7D&20/4@;R);IK@;P
HG2@G8K|Z)#;V; #1%0V?>SH>O!T_8VVEJ;UJ M=@W\$/I92B*XH;L'E>LI@S"2MTI4I9U%
(DKEYOZT#R;JV&|+@&RHLS_%H7WM MKMR<:2SXF 6HA|LI0MZH)VQD1.6"NY1LE* @U==
M:5PV3I|D@VR='V;HB;FZ;KV_+=YNU2B'5^<7;E#22? Y1TA66!'&RC*W MOKAZ'H\$#=#X=IAYV|JL7-
8W==G53Z_)&X>^1OGL29I6VOEN|0Y<@Z;3YI MJYRJ61%;*%P(E 460='6X28I*;-C4G68;M>)^"DU|6/Q!;?
0>Q#1+I;A90M M5Y"#(%QGX>L+>@8R9Z|LLBZPUN6/IQ,WK-4Y L,/WA;WHHZQ6QB*YZNMV;U
M57%G6%\N+FF)3V1DX4<@L;UV" T9+9UNG;ML9JC_SJHKC;%-S:4KSS\$&6D8U=G SZ6_)@;
M122JH&MNCK|'TZA,TW,0!*"=:\$OAC|TB=7;X)^SZJ|16+^_HWJ&/?*FH_-=M;ENE16^/HK=E>|'WN3-
S72ZAFZL=*CDWXY#ORO|)|2Y<&2BA5ET\$@>="|;7G M#Y?<1>.;|W\$|C>*3"Q-/7?VG|=6W+F1I)(^ FB8((%9!YZQ"
(5\$3\$)F6+S M0L732!XXK7H^?#XH?#RCJL=N/S?GPT?>EQZ; N2^X9|PA=S8J#KK^_)U|;
MHUE22_-I;VW|GB#G|*XP#SZH|5T??.>K-|T3^<7 M>?7Y|)^&G/M=X%L^!=# 24'D&Y6FD<302A6\$XEX0P_J)Q\$A2YSN!
<9;="CBIS-2-K|0UACZ;32YKW M?W_OH1X+&D2^R'7YJRE1@+V
I;E.B83=C;T#Z#O\$+FQMBYV%#HK|5+=1>X;Y3H^ZJ H2 OMQ;MT"\$E M@0&8NQ6-
M|_LDCM)Q<<#SW>VfV<4HU7->\$902>NZ<3+02;^2S)AM;=WX M|U%B|NY;W@('VH+F@A^_);DD)E-
4^B&G(BU5"3J8QOR<1,Z%&U_4RR%(M|_MM 9+|H8|8OCK=.^_4VF^@E7T|7;LK/ M|U_MZJ4Z9!/QB?
@QM9JGQ"AAB>0 MD8|@C(DSV_J=QV&4C78RU7-0F#D2WNEC.%PV_YCRV.EHLY_3)N!@;NYT^I M'(00
0RKDZJS#"1,DR 35K+4J_N/8|N30.^|A) CUJJ@1_%WM,E^H22 M-CBT4*)RM+L,R3*IW+56%"G;7E3KZ/
@PH;=XJP3Y-JK9-0XN^LUM|KEQ##&M#3<1;"&I*942!X9F,@EYHQ55IWP'^8/(?"@Y|G_F3(ZU%)_Q@YCX=
M)|/^A|7WQ|@W|&L_ZS'5S448&EEFU)3PC*\$(I)A3"8WG5JK6;|JG,= M/^5T-2.S_42,4^LQ/N^|J|>S|=_9DI;
(QAM910-X8B9M#16'(DH@RT+(/ MVA41BG6B7|U96PY&FSUY#NH>Q|+^*7GL)G3?N-KC#>837^MJR&Z/QO#1<;K6
M1!<=IL 2IOJ|NW>|I'=%5|H(RV)YV6GKIV_?2WFWM&);""P36=GV|(O#D.7\$? SA7G L;5;ZXIDM21CN1|H8>-
VS|*>UH"-8E M+|VBS(-ZCS==#S_2U|I#>'@W5,P;B>L43*UP#Z0M|V1P)=HX#MD% CXP;T;K<MIGRC>X_=%TJR1(>Z
9&Y *55 H|DF|AE8=B0K8"F"X454FN**"*=9HMJU>)FA?6.EU|KW#7KJ="2=XO5M*KZ-
NN_PW)W@0>/&@7(NU;VKPAZ *U MX;)&3T=0|TO|YJ|/ ^SMWYF@/92Z1X_T%I/9XH_ ;FY|^_Y*(FZZK""8XMDQP
M8UD&+^O|I O%CMXA)H%<#PQJUL|RJ=3/>S%XRAPW5RY \Y|MN3|R33Y32N M<H-L+
<.:3)#8HB*W2=173BK\$.K#>.:9!1<6RP0=#SQZF|PY=-@KOIXQUHO\$ M1V0=W@3UT%T9)A%&YJ1;#X T'D'BQ5I?6"
<_GT<0_V?%(')*VP\$8-P_M&C>W4O?;FSU9H5>D=U75TROZ#_4^_W&'ZK64V3!-?
SOV/RXQ;=RMR*7>RED,"QMGJPEH3@M949OIGU2RK3-(CQ)S M&+^D)=;-70Q E#|C4QVC>K?
SK<#M#MN2E11H@&\$7-%3?X6^)|)#*O/2A244"MCKRGK'-S_N++X;US;=>Y?7R%QB&?;5JS|6P^FG5I
MN5GG#GHQ"&JH>U?;Y0|Z*/75B%#WY_5ANV+>?5%|W&T9MEZL|SSU+OVQZ5_6RS2|/9 MC\$Z2U_39^<646-
WD&\$|*\$P|Z;M,3|OF<-#H;Q9^|7#A?3W7&462V=V"J M66;2L-95HL|BL%UPL;L6+7|H#R8-2AY <RQ|,?
C0X@N3<8NW-Q9=^\$#IQB-'7B0DE9 MB ME*\$+C\$;-@E)KY_4)W%97_2=Z?7
MZR'#N|A#H/0,H!6Q*8EAO@ZO)P760*=8)5;|WKGD+OL|74YX/MV70Z OS> M;_%4UOTU=6ZRO;|O-L@?
3(Q\$<^>|MYG|0^H>-#2>_L|RSU=>2WH-8BNKS ME!6SZWSL0?Q=3|517;H(|WGC'ZFXOCP_EGKM
TL<^>NU9S1V)Y%KYQ>W*M M+R+|57=)00?QG*FE1.02KR7G.JXT(;<Q*&= FG=N_0CJ;W";|UXBMM*S MJ)
QSD|K7N<"" 6NB-08L7C/ZF@|T9O^S1M |0/1/6'G=Z&VIN)8SK\$ *M<H_0&|HAMS10DB*=6Z@^!^2EH; MH|>
<0|T=%X*16ZN\$P3CD"P\$KA|T9J44G4T_87<#^D9VNB5/0AK54RU?74RM24GKT,>E
5OC7%*1EDZT#J*7H;WH^FL^SLI5_BAI@Y%%5?HB@K_&F0(3.DF>.T?>G M|HP;Q7V_QW3URPG%G)(SBU=UA^C,G;?
YXNPR|LN_GU_#5>J='U2W|SBMI M-2=%; KU5>U?&.)@P#)W(702#&O|W+@Q"|ZG|VA?A%A%CP_GW|W;I|DIR_O
MR;.^ ^VLIO\$ _SZ7I=Y=W+S)EHP!5ZP"540MQDL|I\$=O A_NL_9WD>=@;.%@_
M^%QI8@2@&.63_5NO_/3M)YS5ZM;/GW>_VVYN/I6= XR69'|# M_8<60;(212BYN;528?2-NPU>_ ^(;F;L<=M-
YOR6UDL?Y_7|R809SB|K+=M MW2|>I^XVKR>O\$ZDG!";U6T^BN#AGZ<I_Q?EL^?%HLUS|?+O?WK1;
M77UL;D31TJ^<6@|Q026_L*_GCY6M^6.K|I8&D)WUO;P3S=^|WH\$AU>MSXY
MR^VNVL*+Z(N1\$+6J\$X@T>95!^0(S;BNYQ&C/FOU4E-/C1>?7SSQ24>NUYV M9_ ^HXK\$8L;#")GV&
&9);^Z8.9&Z.Q#;Y_DC(*&?O7;CT;B|VU|(|D5| MI56S;%M)@F^|f%|0GDL\$;2I+->@"\$5I_47@I<4X"7&D/P"#!?
C;|/R#I MUMW8C|^NRF"3TJ* L?O=5EYKTIUF>973Z='RD2NU'?S6@-MF)6P;+Q3& MM4Q|S-
%*^I6|_="K2_<@P>_Y)Q;H820BN12^@NV'R5KZ|*Y|R'M.^5;)^MI
M|*?I#DNWLR2K>&OWMXW|H%-KILS;#W=\$"%HSABX2/^CT)%<&OJ_ ^I "LI=8 M0G_C79I+I="E=.;5;:'@&6=T-
W4XTA25NG*SC2&JQJ3@N;E=I+D/A0<3 M?_LRT*0>BPCF-#+#VIS/UDM8W@=#W|CY"YR 3 W(; M|'A#3&)6#
(;&6*;A2SOSW%;Z.T+P6.?T3VAS7Q|&DQ@TVN-NVMCS^(_U6 MT^/W;
(H;J;|6XAQW@N'=!8M+2Y0GX8>B)Y2,R)|<.:3|<|CX%|H^B?)DF M\$LSJYQOQN.?
^L7BC2K(04QV)%*PE!NMU9#^2YUPO)YOGGIXF;=B#|@3|/P@_M;2?
ZH;L2|LPGG>^Q)MH7LUEWPM,">;7|2,CR(KB4+)0B4RF1|/8HR4G-*J; M;EB'6';T;0*=068_!DR*%7-&/?
+ON'TZ,O:ORFL;M;@+;C=S\$S0"7IY=2A51,2K*Y^_0|SH?_9#0T6^VJ9NR9" F+YZO)JANNB>^K
M|C;G|@H%|05)>TUO&|>|ORI?^TO_7;>|GECW)B(<(M_=?_ 7KEBM*IU=5!5EK4A@81<"M>B,"%Z MC
^/(GE4'MISV/D;(N>53>"H_ =H4_7JVF9QDW-SM7ZC;YWN78^YD3&/BE) M\$K><@^?A?

%3NX2FX'4"18S^_NR3!3!BJ5SJ7-9>S>9QU M6FKCL>^U3V<1'FKI TUV)??A\$F Z5J'2X;=HIZI9H6AF/ MKF
ME*KI23!?!?8)0JIAK%I0IX:HT'JKNAK9:6J85)V\$4'2S4 MXG)>BQZ%B"-16.X-3 'I>= 7GfN?YR MJO'C')A-
15E<CB,H5^BLRL1V18'<E2EJTGX)Y.INM;+M3Q\$1R,MLDP61M(O_'M>0TN"!BZ0.3I^!H/F>!!MV&O)?
KB#UQ>3Z'=O-T, CZ>A?2 M-B-XL5I=76I^+>AES5E7,7I:K%N/72YQ?Y(VL9IW7KQ)<I /L.B7H.W= M#>
fEX326!=D@DA!BA+!)L'C0C"N)-2NSBAL7<VI MWVLH7%O-9IHZ:X2Z8 =!6R2-
K2:2SDQ6DZ:%>:B%C)#0!5.TZISZ:IEI M-D'IOOI#[TOSJ/RL>?);RX"OIY2@/ P(TTSXM^AL5E_H^M5!CSOP)PY2F\$A
M19U!BO774^0TI;EN)DR?+O@3>UKGLR'L312A.IHX88 M%,71G O Z#2\$K&QTR&3.K5!9G\$#NT!V/VB#JZ:./_V-
W781IY?3IR4.C6I>UZHN=5?=@U3.THA0-)&16+S@8QVQPIED M3CCE??WZ;|B|1%1H^";3FU&/_0?C!STB2@0.
LF.K9\$DMQ*IT?)F7SAMI<9_ M/T+*L:L4H3L6K86FABIU2H%EW.2W^I=WLI1AQYNJH|H4U#X=0FVK0L"=I>XZ MI4:/
@H#A2?2OG<*O'8.3#*!^ID\$*U#K;=H:>=Zf:Y0NPA'VEX_3V=7ZP=O M R+7:(1RX)VWH++-
X(*ELQM7Y16L3f_F0'/G7@8L6'K'KK>JU MU=|+6:S_V_F.?TX2JLIEF*RV_ONFU?
_W'Y^C3I2/FY9=2"BDE92(Y"UH9A.0AP7 9PIK H*=11JH?E_TP_3|:C2\$!#MQ&@ M9,|=J_30BUFJ
MGNN0^3+DY42P4+(S""+L.CP0_.FFED/B7')E'7:.;^7>_SSPZG|>#4MFLIL M;*W_92A:GEQ33DFS1.CJ.? R-
8A(H&^%.19%L65TX?INUIGOVFH+:=EH^7 MT=#:.;58KO/%\$G_%.6YN|L8=\$DGW6)Y I?LO./<&0A9>%""E7K#D(
fEX3W M.K)R6(7?(L-4YS:#@O-)3H@1%:/+>36#^H.O23("W>&0S#<+:@35<'W8S#?3>7ZISI>KB4I)*IB.&/J MH-
"D@*2.H& TVH92K&U=?=TK0|,^QQG7^38^I(U@_ UV58U G8/RFV' M2.\$E1RI'L2: R<>)2=F1@K.I.|-UZK&9CU/SCY?
@.Q(RBUIT-P(D M_CJ=+Y;=6Z&-R&YE^"XO8U7V1?H6KP3IT0TS!9007!0GD4(5D9(&H/6R;-L M6M^U/X.!?
fR@H@U6^!+PGP6!QOC:7YD8A7M1"!\$^5NF/EI6'KRR%+T+E62. M2GK>^BKP:&+^|R).P+I9.V/O?CB1?
ROJ^EJVKW@/'X8MJG&C>4^PZ=C8HO M?KI:.\$I6JY>+RT!47%I*V9IW9%P_T3,1%><474-IDJ+CR@EA4=0"l<"7K
MUO6KSV.P7579S.K!FOCIY/O-DX^BZX80UN2Q("K\$XT&5Y@%&450G%GM\$5Y=UH/R1G' l^&JRZ2AMH5C.A&?M"
(_1'.G.P'0.07J/F M?>W*5*&A5J_ ^E^T5!9C.55_2.P:2>I @ X':^H?/<fY;YH9-F QIM!VGEA% |:.)^!2%I0:8:X+K2G;
MQM6GZ|I)\$QX#%LP2,&M-|6WM"F%_1-C.IY3(+O;RW4RY)Y#W^ALVI&H6)O) M12.
WS:M=43WEO#JH*X2_W_VWK2YK21"%Y%N)|M'E6J8B:HLJHSMQ/RF0 MFITL EE#2NIV_/H72>T42?
&0>7B2HGH<;=D640"3V8"R = T:0S52.J*2MP MB_%"ICS9Y%3I^6H)Q)GV2!L-7*T.T &6?EHLTCIGU|;
(AY7K2RMJ'OS@Z>%VIUZ^1.&HSK6HJW'@G/V4V1*T&J=QMXA2|N MW!N?V|_W?_VFO&
fK=;>1Q1C=7#//I9R/EP;#^27=MC6UZ_KJW7?78(Q&&AL" N.UT;POIU|_M#SCB;(I)0(+1 MM0=D9:A6C6@.)
<<2;H4P+CO^INXM(QZUI8ROE_4UXGUW^/2LQN|_I5.U8_X M17\$A4HC@2P"=Z>8(FA
Y@QHDXS6400N#ZMPV>A<%0*S4(N\$(WO_4?!.6=I#L;\$Y+6K62I#VIH.1M#4U6TM;+H7(DV5 ?H^S-
_R?/O+J2'I/P3H)P2H"BPQ+ MM J4RBTMIRIU@AJ^_PN4TI0I'C|I#S3Q_K_A/C2D#I4A*|L
M5JM*JL;97I;BT;OUE=9R9E4EY^-/'KA7S=+) /YKCNM;DRWK3A|+4JYQ3 M\$%\$PL(&IVA5 M:)LT\$8#\$(8:V/K
>|C+F2B.W1LO<^"A./U.4-7C?<\$ZI& M!UTO5I|;2:G<58:\$B08P:0L^_B%<8.S\$UE?O#E&F)H"W)R|H M5;;P7)#<=5-
=>6#S\$(#1TL.K2?X8XP2HM&<0F?|T+5FB#QI^K23HC>60S956>3@ AI# 9')& (W(>:6 MJ/\$7
DPIG/6|>JDI&8GV|F)X;_ALG|O2VL!_U>T>G?N?R=A<fQI9MQ+ M0ERM4T&4A#BU+A?F*?<9'-O="RN-T4;M7?
179SQYVSU7W0^GJUBN^4JPO/WW& MY7^M:106RF1=0)EB*0B9<")A)"CCT:4J=6VI29Y2Z;)VTN>;/>WH'2*\$;H\$
MU<-J'E|MLS<BR:O_ HEAK09 XZD)I;3"HUK_'WY'I,U"=A(WX76"3J MUUIXG5?W;PWD^=T_AJH0
W.I@22BD<(RIT6D"#YRIT7\$E)IW&=TJ2&I_.L76 MF^")RN^_1LV6H?Z)^N=UF4/D@4
3!79D:MAJ M_'Z|_#*/V4%Q^7^/>G67RUJ ?V4-8B%4DK\$561HA)MMQ1)45I) MQ;-U4;2NRGU3J.Y@=:SY_-M:-
+7%Q*4)CI5_3ZO"Z_7.TY5T%JV"\$%&#JOQ9 MK#3\$8@.3Y <\$8UO4)NP48/+>U*UNMG9JGAHK=RF2YT NXWTY6"4.
fJS2%O_-/'F>_UX\$# ME84 E0H#QRC L|@fJ-S:;7IV1I/'HXTQ-YRCM1L|Z|X=:X^/>f(Q-%J MFR\$6YTY5_57|
DG0TfVDJN=?!;FFFY7Z<(ZXZ3O\$|0NAI*_ _MH/4I)|XAN28D^R@Z|H0
MI=W6(O)L>TFYKB(|f\$IW=7IR/D<32@0C0NW^Q 6XH\$K|4G\$Z?9W"UM4_EI_N M:Y" _#VRW-43A'>#FC=X|S|L?
H4Z&Z4^R=A"5ZTQ|*:"UC 6:6H=WC3HHG3> MGERGH*BA^CL T^f6/4IZ)K54P"!B&LB.!
f(+XS>JYP25|YU;>MIK9:;LS&#& M@U;I7> GH/YGA417@3@N(H:\$VT+9S VGE%&T04F>*""D3/HWT:_D/R>:TM
MU0'ZIEZ%K@I7R<>= GGR=^11@%(J6D4@7I^ Z\$KY:;\$.5'5^@:KT%6
M<;HH(OA26UHPK@"+3F"|2*48)&>T^>/_ M_4\$.P@.PYY@|HBF|Z"|>@1@*7F9 M= 3)ZSC7PLB3%=)#"MY:3?*"I&|
f6B08?<^P0I|/(<)OOB%P+|H|U#T#)| M"GF4 Y=D)8B\$Y\$<6^W+6PI9A3S!#K+6 4^P0U37B?6W0QWJ: R9LW+5'5WA
MGN4Z (B6Y H&(YFE" V:>H(I%0FGH&DI2I#@-%8 F)Y"YT"/TM.O@:S%L
MYZ76TMK#&#&_)D^PQ_@>C:3?7X>Df:68QW#X22C/6"+I-I'Q#6H2I@_M2K|M)IA-CWL"79P!7?
@E>YZ\$8R)h8>@_BV.UB0I2.08;7V.W.R\$ _O<1K7U&IK6E M.DI:3: _RYM^P=EUU=;BV7MI?3#O^+U;;HU+3\$N;W-
Z:O=>K(Z1HLLZfI5V M(V3@LW0@DK0ZA"P_MGYT.TI2+D+|AHA9G-U'8#TEP7.5W3:Yf7I>IPMOS_ MV/HV?
S|Q>O%ZG:9KTK)P|&P'KDM*^5@>"B@>@C|SDFR5GK_)MJ:K(*HP' MOL9FZ0!HF^I
(/WfY:795NXY'@0X756DZ/((ANX-S2(:=%K3'FH.K6UR7.'P MDE/ =++J.X#|S>?|O+9Z^25+!BJH/F>:8_Q=-
+!2I."LB(|>4%-9I2M.& M#|/W3C4E.@SYT?;3|3HX/PT*0PQ: M&P&Y2'3A!6 RGN@L|SHH!+=>:UK/LY'@|H?
HJR9Y5PEG7FI(\$46E65HP67% M(N2?#):_M4ZXWJ_6I=#N^MSM\$F199S4V^_*_#F#T84GQ+7WRBK;>
M7WGY91:KL.2R976KVMUUM?VO'MJ:4R@CN4-P+JDZXSBIHSF#53PZP.TOLG43
MPLR3P08)H|:=&+=#I#|C|I^+#.N:I=?2\$+_IDY?Q99*SR>92(JI-M3(W ML9JT4: #S0HE1E9:QR%
fH9H6>|A9#&6T;I X)H&697ZQ^*H&(UW_=AC3I
M.EN181>|K@)|B%|BRM;Z:;U*28Q.M=1+1|I);=U0|3+I4|L=8;*Y&3L
MYV.IYDM'Z7XON03AO;-0HJBCCFN)KI54F70HJB=#.U;Q>X1: K\$<#=#0;&>T M#A"X+K|H#N_Y?1J*=
G.G0MY.5\$1TK2'+R!C0+ 16*RJAHC+|XDR;7^X& M2:T.U@'VWN?ES:S027Y3I?
5I_GNOFCUX&9DK'8SCH|V2ER&+A6"YI2&E5E9+ M9I UM6F/-.FK+O!7BN#=#8"l'Q?+//LX?)NMQfH)D;M
GD2L=1V8J(.Y\$4 M!3HMC#2B_-Z|I+GE;V_*5%*E|2EVRJDZ-8 MLH !\$900);+U8WN_A? MWI4WL?
SN^GKQSUHQ10_T:UC=K;>3FZ\$3RK4T5\$|6U|IS. JU"lCC#N8LZZ M^1"#D9?42IUPLDY+S(N:Z-
L7_!_f2@fI#XH!916>3DK4|J.KR|9V M*#(f\$5J3#4=:3^%:1UMCA'1_Q;^+MM,<|?R;U/"HETL*&?&_WUI7
MC_QI28O_QWR9I;HJZ"?R#N|B0_XKRM?B 7N8I;T@BQ22GUXUH7.\$F62P;K< MG ?>1/I>"A?
&1OWYK=S|P7_LHNLN2UJFMUO*98@5X1&|LB%#"&2%h(3&4QOB MI76:MXG@\$.Q^NX?V15;NY_ ^LNS#YI12=
FT+740.D|UL0DR2>I I#;R"ZK: M&8^+VHE3TL2.1Y_7_(R+";KRO?"(<-Y>F1LAJ_O%_UZ^T6KW_%FZJHK|VI
MK\$=|^ADKX:KY?SD5IZ|5-PFB"XS0FORX*2M=M|C(D9XU+KA,+YR*VI3XCZ MP?
>6J)_W(LIX4\$WT66\$6;ET/I>Y.1I.@Z9^0FJNC'IC\$&"7PQA-@AF'O+
MLIC/I!WZRKL6^Y^SFT^S^>_S_!S+E^L \$H(6JH-C*X|4!%'<%+J2E\$0%F8 M=DG(J4"6^HD7Q&B!T)
fD;VOB"\$OROTf:3@#Y^6BIN/GWZ|9>V!>J2IU? (<^W M+!-%#P+9(84*?I(&B%858I00K9_4Q1"-A/M_<%
(QZ=HO;FHF MX_7^3%5@#M>YZT78T^T^80^T?^M"#CH8!>.S8%(!:94&"CK96V/!N@4%IE!\$<;Y@ZVW1 SMF-
+B=(ND)Z0T M:S(Q_OQOF^<-(+GC\$7""BTKC+U;H-UP<0ZXNFOTR|=67KT<.)&_YVEL
MS90=/'9);>5WU5^IY%5E.64.O.*D^77'7UZO,=I?%96_.ZZ<1H\$E|&TO)\$ M6+5(6!YGXPM"!XTU=/'#>V(%KT&44-
SQ9(SYP'8U.OQ3(G>?JL5;"7T:2 M|/3/;^LPEY&4 MG!#RS2Q_-9!_05H7=30V(KA2Z9B2,&ED7BF?2Z6GE3"9/
fAVJf5^A0H SHKP&1&\$752(<7N\$H_#D#YYTG\$Z#fVA M|3M_9'T3:E*1\$%K2ZAC|892(O";M)
fY0/74NK6_95&I%.GAILB^8SV/O: M:RDI FU?NZ6Q^N|C=H-G_4I1ID%#GZS1H"Q3-J|4F/GI^YJQY+7I&@N=5
M"D+P.D\$A?SN6@ (ZVV<52=P^I0L=H(BIKZ4*P)XE)&C!;VM;T>V4D=LS/_=< M5E_:(?@YIB_M\$/

TX" L.FA>8G%1P!>L9BR#=#4CZC(E"3F9K&Q;Y"89J?W J?7=!=@F.M@J\$+^T0ZW; I/TM3I7DDB6Z2)PNY&3Y0\$NU-
HW;Z4(4A?+J0%N=38Z;JU*.TS^N_2E/06*[8S6 0+WM3GU M*U(+(-K+8YY5@%DGPy);+@53V+KGW;1?7H3T-?
*8!U@H"VDA)MYC85-M DNNR0*JC@=3\$51FK(22HN>-4=BN-^AE!H!8_MC=@;H&70%I^^(1S+GZE
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MT"4U*>UG3YR"BF_%D=K4R>OK;J;+ #N\$D) B,+HY(82<;RQFA)%2%'O>3KTG M+VE;+O&EH;3D-'L2CDGT?CFTU-
'A?*!HT+E2?;E\$1_P4>/3A(>N;PLX;)E MYIE'D+4T0_F4 WM"2.\$XIQ@#+%U*7\$O+;#MO3WNLM
6>9;I&>"^=D#+%TX MF3@D7A(S%HUU9QZ4M%08BV\$;#1;P(XNC4S9@9^~BW;HM%<47G"(Q=4@&SGX M' 7D'#
(30ML8_?_RB)L;X4!V1"K="NMD_%6F)H<\$X26N7Y*B08M?/=<59 MN^Y;+W"?OOLXD&I5=/"Z'2#
{0%}@MB\$P^@!PIM>T&#J0S0PRB!7EG8Z8 M6A<1>1V7@C?> ARCN-V#C%CI^#<3Q;+?"M1
2N16UP802@RP;*U2S(+17 MK5E-IW;+X1F2(4VQFM P3N'6\$?1,FD)"A*BG30>.\$*!"4YSEFSIC=MY
M(\$IAB4=#83"FM!^V3 M;LZ9^SE6W"X^" <+Y!TJ G-Q?4W?^"UMM/G"@8DUD#3;@L_*0D2'2FD?
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WUSQPKFM(5TUXYSP(8(VH;_ \$R^)(L1 K/&AEA*:%[M,OJB+L!+L;N M.C=>+H4/M\$LO?IPNXR=W.[3IY^
MSU^+ZW0E))<46VK(5@E09#OPYD40M@AA^S062)!>UR.""[MD# MVIZI+O,+DZ>LSXZ7UB;..LH J1O+6?QHJKI&?
FZ;?W\$W@;9OW+B;#6>OV;"ME1)H&W"0R;MZE13 HA!"#DI6Z)I/A3S?#436Q5_L(NQFB\$A\$+6AWT'(6D% MC#'-
\$RV>+K+&2!XJR;74.@S;R.91>;H).O"iUP2FU7_DZ_3=UY_GJHME/<7_MS!JK>2C=-E<@%Y("7BL0Y!"#H ITX6B9HZI
NZE+(!6WE("H;IYRJSGC%3L A@8VN8Q273M!GN*~<P8PUS M4-UJHOH\$;/*?O5NY36"?A*UJ.?
^HQC#10YIHIS#M.Y65/G=P>M\$LDIP%P%M MI&WBA;?
50%*1IBEYCYZ\$U+H.ZGSNX! X!8Y=NE@&"WS_LE=5Q:C8"YX8+*6 MUT<1Z;BP=' HIX1/-M-N;ZR,@2)>C
LY!%>;Q^~89COZ-/Z2EV'1Z;+_8IF(M.;25CZ3A!W%Q?RSSW_2DGSU;->I MV(QS&I%AZSZN0V6)&(>W%5J;&ZZ+
(W=_!O?/^XXW/I5*\$Q-%SD(6L\$8RNDY4 MHBB28@A;K!\$.DT)UWG9@SZ6;E@MQ)CB.9*P.3LC#5G;7R-4+P7PNY,M@
)60 M'!L# +314A6!R=K6-66'25H;IH%Y2J^F6!O7>%)PMOI24W(NV9>17 MG_&^=25T!1796#MP%#P>6\$3!F-
AFKYN*E;@;5V_GSUJEIKQ5O;[N,Q3! M&XM &RN#-\$%;DPMYHY?/G/FL.62,BUOZP-!6_-G.AO2Q!H72!X!_YIAG7^HI
M<%=T*K0W-GC;Z!>1H@;Z(@1(!4;Y8U;#ELWBCE2U(O)9PW!V9!) +J.9L0/?
M=MWIBKSN!05;))XKX CC7JGHI;2TA?)%UY3*';=:93%\$ ITR*D:5CS5O M!16HFPDLXT%B\$X;-I-
#V.YDOV1.88LJSB(OUXXJ"Q(>)-)#!I2E!//#F MDZN>"S QF-H9=A.R1VMY0HA4/^CJPYTSI;@2N_Q\$;D23+;"#&O5-I
(20*TC M'U!&'-W-J.M;M^>WS!Q#HZWUJ*MZCJQ_GO!>T;!:R;^+YK08;6)R.6 MF&-BD4S+;@F43X B"
(CDZV43/1;1VDU^+44W4Z_.YH><;(GNL/2>;M^/B^7L M?I96>VAS%DVV@HY'R2*2@BP#5Y/3*4?
\$;%A6JG7EYIM2!1)M'6?W03_ZV0A3 M7UF'10Q\$RYW@Y M^CK3_3169H,M'!SP;@3;G"8MBLGHQ56WH3VAX73S
M+5KJ7';_%)453(I3<_5#6A1CWZWBW>K^XKF/3EA0BWIV?#\$.Y<06AY\$0! M)QV;X)(FMXY"31Y=*
(ZWSO7NEZ@C^!QC&UE;VWTWP&6MAS%IS6R?^#JYOO; MNT@A9!>UM;7.(M.B1+2_3#G@#(WGH38?+
{08)U_W_T;+<=>WM=@COMZV@ MB#28=6=H6>L8N0>7F07&2K16>;;J!U4Z4+0N)L*!T;50V!UAH4Z!H_-W^+U
MA!5RUS43J^VK(O!>QJ?J\$0815*FLD9;::U74E@;2DD1133!0E8"CG;1; M\$K9S%Y.FTHL>KH(!_I'7GY_Y%?<
(7*+5(07V MM8V5DQJ"]>X*;SP*QUOL/O/X-(FGS0.?Y;@!HTFG/@;W>"?O+^+^ZZ6MW%>#X'5U1 L*6X.IF3
M5+*F6TI92DPR;3XEG/MJI??S?DW_'R7S!7DK- E4WNM8"TK;VUN%" 3F"PWK\$4#NH<1(!@REH031-M4V7LI<9C-
/(@L)K#EQ)C=M8H!*(D)B2./_6+VE94< K@L#?"DE#69;>L.NE/> M0.5^*;;!W7E1L!C%)%.'-
YQO_LY_SR/_^<^/Z!MHDG#Q@KH5R"2\$!4^L> M.LF+//%T4'3S^G=AY.6)ENTTU^Z9DM+&7/N=>1.V"R!@O;IK;F-
E"t^R!G;H#DE;".PJFT0G;@*4M8;&NPR5I@Q&="IH(CJFY.C(
MNH@J@4%VUXE;_0C(<#JAW_%3SC_F.M^R^G^VWEZ8+@;6V3A)H-TT8(*E5Y1
M!Q86=;XF&8LTK8/G<+T!+3K;X8PP13^SKK4WLS<+YKKOWAL1?C!>QLP< MW=I15KZK-
8<6U_B6GA!H08+>;X00_~#NRP^.@="HEN_@=I?BOYIR=Z6 M#;S8"\$I%_6B8@A)L\$#JA-
Z)U3I/3FT"+52F.OV_DD=#_!S;SK20-+=)1VOL9C1WL2T@!EGK@!800U0W<9KP_6*^6ES/TEKSZI?7NYT0
M2Q2DDMH@W_*7*PIHQ1P9V+R4F4>#G*1WT@/;O_T7FH%SI&.;J#_!A!TOZLT MAD!@"862,P?
%:0TA)HH45GJ360YQ;R'8"\$-3)Y=;V'001(Y0<=^R;J_Y\$JM MO&ZHNSOW_K1,7O@LDP8>@JR-ESQX3?
LG!L;SIBEHT!HR Y1>H+;39>M%=X M!HCYM58%S"/Z#AZ>QQGIV;>UAAIZ+8G(@TL,LB\$UT?
MP7"TL+T4;IPM7C^+5;<.U#8S87H(G.LV%722J9"JE.B50K!J(Z4R;TB%3 M0FL>G3N;3!_LRZ+)"*DA1?MU=W!H?
=Z;;GFVG!H!MOL2!0"D(D)9EZE(< MGM46Z+3Y;#N9K5-.3!C#)+NL-IW3H#>BS3I XK8UO!@002LPAD4-Q=
M\$U=^_EH>R5+PR5;..\$ _U#PXH38"HE.TQ1PI^6_08YZOE>?JD_UA-
9N=4ZVD!%ZF1!^IO:8%0IVM<^1@L;.;#"2A!RO^G*;TG7"RFK*9IV_Z; M&JN#RW@+5)PZ;S@Y#1K7?
EF2M>_A;B!YR!"IAY!#B2&KR&6#5UMYOIY&' M*+|^&OEM%FCH!0H02=+*JHP07.@%E3M5) *19HE24J/S
MM^CMD00R9KTIAAHJ?) +YC#2LZX&XQC(\$)DH&RP\$(+WX+UR66DOXJT;-DMJ9I(-
#ZB69N@>"">1BZ%\$S58E*HL!D^FM4!/^!W"Z!H"04& M@PRFM!@B);G=G-
VL.2##BY9H>J!3%>QE@\$PT2;2@OPTQIE4FY-N+L;8)"U M#B@P&^*Z3JR_?3@BHO+DJ".P(@QM"*1_(-U1)
(-R"PR^C;A5)F3)Z^A-/5 MV%VYP/ID5_6-!S&#7."VID+3LX0"8WBG>P MN=J0625;->@992@D"
<C;C@)FOMO=&BB& TVF5R2";E)E;D3!3BCNXH> MZ">ST9F#D!0-
ITR(\$8%W&3&K^HRN^8A!154F0RR!8%5)D_4.W@#NWBASD-8! MGBGH=JRI1!1#NF\$K;D9;SAVL76!+FX*!34-
10_1VZ;_K_9='IA-YDX7 M(?HXHHH;ES (K \$)\$A_2M Q.%1XNM M6Z;>_GOIAC+ATZP^Z+EVBEZP-+!PEEB@I%
(215*7;_!(LA4TRI>"=#;F8 M@_*GW^)S!2#*#JGVN';+E3A!L-M!<72E#ZA#F/*6IY3\$-1^1U;#/+>;!%C.S M&!&\$9
64I3^3U'?ZRYA?J;_05!92B"P%0O&DE6PP66%LVGQ4V!&-O_K5O;0;Q)9=+!>5!_3TU(
M+2T+B;.*#S&LM";W\$;Z&A<&42T&%?(3UITS*MC#43L?H;4>K+I"5T7NR4LO
M7=*5;E#UP3_XGPI@+.2&V1.Z4H^~THK9Z M@%=@OB.T 5AKDQR/LL4_7H^\$LL>1!/?_Z;V7=- K\$;C0%;XQ53-+=8Z
%!ED M;=K;';=%MZ9:02E4A_46 @!Q1P=GF*_Y9LK;IE!"@RX7!A4K1UKG(&4IKA
MQC*1RJB(C\$Z!\$S&P=10E7=P*JTSE(W!HTRKBR+PO#B(")KC (6HW-E?5A MD&6ZW'7KMZEM;7V2X.R?)N4JIUL
ZR'2B"9&DCGJ!IGST=WO M.5_YK!ZRIN!6!+SVN?_?U B_OHG#)#0N2VHIA+;G9^1MQCI_+AM!(7G2
M4A!T\$_*H2;7!8O;RG-147!N3&N.8KRMGH%3@W4B3DAT/10F*8JS_/30#"TI
MK0K92>O+;#NRCT;0HQO^;4;.\$"MTAZ.MCY.E".4+CR!T?GL;X\$Z*PCDN>94 MI\$NR=>=S"V2T#;+!(<\$;.\$"-
;CSDE7U!@NY*W6G!A8UFE??^9XC;M'LI7@_M14C;LP\$!RHJ"R!R!")X7D/5F3^EF,W!\$-IPLHQEZ<0?_I(^K=I?
7BG!4F M@;Z^ZXI;/>7I92!E;B_9!7G2))PA%(IB#3J OR3!C;>+E*%I#MQ(>&MF MEZGAIWZQ)#>"-
+=^>"UL5,BBM5P_8%W!>Z"5K1_-+J00<-9>.YBZZS8A?+=CD%/0^5/ M/QIA%ZS!+R%/PE<<3Z/Y.E> C/1A!#!(6/S?
J47T9CD&WM048NH6IX_=-MO2EJM6:0Z!MG6:3+ =G;GLZ=,6&#%M#F*IV+8>@ZOU0%N/(KKQ/HI^E%\$
M7^CV5%#8NM"<_D#/_1BE=&4K96)GT\$ QTW!C5'2EQ! M2;*IBYDI.N.B>&T!D;0HL@BX4&GUINWV2DRIE(6,+
I7=#9+3HS87>MXV;-H M JIGN_#K9I)%@1>SJR!9F\$MSHOX!YXS+8>)UC3J MO0)UD;YN;/_%6;H %FOZ!^GS^?
N41WN!XE;#KC/1W3(9C;8-81,"8N3*"P MI76SOC=\$ZB(E/AZZ6AJD WQM7T2)/EOE#"2EL4;9Y\$@8Y(#)JQ*U3Q%;/H0>
MCZ7QLN=C8^ETY4I8)KZ5;_?7)I+LZC_R=;I27N5<'Q*C0/(1M*V-GD6&;#D+ MV2?A2SC(=_!&1.G"<."1TO=-G#\$+_+&
ARG!;VXY??9E?H M;22AT'T.=J"JGH!PCAN04;8M#?2M>90'R;9Q;IYV(20";_I'3;UO#@&-8C
M!THFC;EFCD.BP\$4ITAOM' D;0^W&;(0HK=JFWDI6@!MZ\$!K;I+>VUS!MKC) M*YRG=S\$N;NE6?^H5/LAW)I2R;CW-

FU7,7PEC5I2/W04V\ G6*1,@70SH8Z M9(.#MW4IJ-"6)Z.C#ZVI%FT1HUV3B0>EKI6\KHMZ-T\ WAEA_O'IH^_2+KS\$
MY%.%*VG/*&K*RTID<:..17# (KTM17>=-I*C3IAA.1<[NKA+CV:N#.W/+E9 MY.5LD2?
U=BT/*FQ%3(V"P*CGP=ICA"Q"L\$;E2A=K#.#1.NE_12(M\$%F,;+!+. '16X<32=2"+2B.-K5*WM&R"BDN*14T?
1E3ZQ&A\XHV+1!..50 MV\UAH4Z1RXK7G1+ +3,E3I2IY\HCU^7=TOH(\$X4IM!%N\$(.5%3,.0M)*G)
MC>5>8H68FHK2TL)V#H\QCH' #H6;L +@AJZ8S9F\$CT%,8\$4R*UV8"IL MKN80(6232*5*1HR9J>;5Z8?
*UDMIUODN\5&LU@\$.MRCKAW_%ZIM\$WZ(U+V_K
M@1QH^9" _IV1<@5MU*%&+ #)X7E7KF8<0C**P"+YZ3HA:QW@M9%\VH-U"%2I
M?;.,>*IB45_YIOE805WCC>S+_GIXO/GY6I%)GYFVBNFK5*H&@\EY4HXTBC M=&MHIGU6)ANF#B,;O?
U9TYZ6HV)L#&UW<"J^3IK51M\ "H799XA<<5J\$1'(T MH@_?E2S!U1+RUK'+5D&F?5XIRYEUN@\$Z0-&Z;<
S=-8*8Q(E(P>'2\$>H2O2_M_.80M?3.F.B9;MW\8U.&.=!>SX*=D13> 6P>E\$3Z6>OIV1I S(S5U@'F.FF2 MASJYW0G_B,;3
YMMQ)0D_[1CN5FS^B83LX)_18+K\JJ_)JZL: MO6.*WLJZ25<97?
299TB5+*12K\$;A802_-G8(#D2K9D"<R6:MD7263*8T"0=-M.SYIOE^<1MNRNWU\!?
TRBGE\$WFFD)4BA0DT0^&Q(R>UA*30HS.M@7.89 _Z-E=UY,.(T5<.:8.ZG="17P15NB,48KE7..J?6;0)\AP\$
M.G_1(&MFC@Z@M<5+J'759*9GA1>33)JFKXDI=5(SA/M?RSSWSA+S_Z>OO-Y=OMYI?"RM"C?
SY8YWKQ;K6X_KP<IO<^DQ1,(. @,)TYOU M>":=-.:; /DKS_6P5KQ?TO3/NF\$LJA.@YE)0U*!4T>\$ _QC-6&>UG(&+VM&W/L
ME^AD=G0H.#5\^79QIPL3I>@DB8;_LW!%JI<1# DEG26\NM\OMI.8:8F M\$3;#Q"LF=-!U3IS1@9R9=-!MO?E_ ^E9=?
9O&.5Y02#1P8#;.@W3JU99RKI2E9 M)5:P%.T.H*!T<=AVV=-/BY9&)ETTU&1?^*A.ROT*GKX%+1"Y20\$N@C(C@ M6';
I="#U"8\ C3%Q%U;J\>4;..UH&R\ E\$R0\> WLIVFH7IEF\JB>..?3#!&&I= EYI32@?(GCR12\$5_M%IR06FFQ@:+=-+
GOW1:HEE;7_HDA75BZ/L=D.RG\6H.2.G.BSLK<"X4X-QK M0_BU>O.EH;..K/MA>90_1??#>FF(HU"=-9958L0T(+
MTM.7+1HBBH\<#;'Q\U@O.6\;=(66Q^ML0YPMT*?>IY+FEV.Q*(KSS0YG;I+UW M+S,;:
[N*/F'BM>\LUIYZTF*MZ,B0>\$E%1.E*. VNK8).BZ4O++YHK?X,;+1^ MS=M<@!;H\BP87(0'\$3 +/7D+W5+\$KC_V_-:
!FO\2!SQD0=++R.P#0_EIC;4H;*(I'SQT4+.*-6A8\K*_ID.3>5DFF\9G. *(&!N@_1J\5 M=9525\F-
HJ"S/L78DNBNIZO?HIN3D\RSW)\JNRG%M)4U9X#/B8KOH\A805_MY&6LQOF8H? \$AT5=C3
B>*OXU'MG0%;X+2U\$' @47*E2HT%H^T235M;

+SWSB?Y=5W7^>^SY_>9.%KJN\^5^OBHT^*#DHO+ M.H.CHGW%& 3!&7"N?;2TJDI_7L:3/C^DM!M(L-!K-
L!K%1&+S_@UOU@?"3K5.IP#;B'WN%X&% M!970@S&IMJX5'K"LNI?
K8C.KY,"T3EIL%63:T+;/D)UNH0Y@JE+ZZL.60L1;_@Q.6C:HQ.L\ S4_QM>2KIC7/*!*JI M*?
[RF=3C>8907^8E" T*)&PT&X59.IZ@#_FT.6/3:3\$UCDF^Z7JNTIP^N%? MWOWP\SS>UL5-
54ZU3Y9^JJD.UMAYBJD(K9J).\$@2Z <.7T^6PXA2%^8TC'I MUMU2IRJFRIQ\5U\$T<_!60(6<@/:Q_RFM-
HJN5\</'ZSF&H@XOIAJB_CZ* M95X6ACBTJ*RK_XHF^TCOX(I#CD95#ZI4)\S^K?4#50.^54PU1+HX&+
M2YIBYQBXD34K4T"5V1"1O(.#/#/H2#?2'13&ZOLHAIDTX.*J88HN(/ <4H1
MCTTJ1<H6%=UDX(B#Y769)TR3#*TRK1N^%90523*UX,=4001^-(/P^+., MY53.9^Z%("9(RBN!(OZ#8K"
((Z2>UM;3J(-V+&!) MS\$SDDIWQERT\$+K"@.I"1WBHJH*Q#IR(4R=RHS/5C&0H9YPAC%P3I5(F!06
MLK""10PYN%JZ+Z@ZYB9H;X\$.X/3'XGH6OWY.7).EOLOS7&9K;^KJ<14=;>^W^=WJZ+E;ST88%WCXIK/LV5+
<6%&HJ0:XO>@.^,4/@2HR MDI/'UGF=(T7MSPUN@ES6.XB_7K_AGT5@M5260!!(KFYJ;B MIKB_)V=37QI#17-
U*2JN\CI?CEW2IG2206N=>UH13&W.DH#6I20A_091Q=9
MWF"\$I@@IM_SR:2E3I<'11(E3YQIND%VOO)BO60TA+Y2!9DA&/3(H/2!.6@ M-8/(A(I?2(# M;6TFS!+(C-
H(9VRP_""\$)/ITXZ/&ODLS=7\39.H;SZMF;V+.4FT6I270^MA MW-W>WS45Y;*=Y/T0-\$>RQGGHG)9\$3'6BID@**\$%
('SF*44M367+RQ#ST5 MG=-,IGQ\;7EN^I>.#,;7S5!(/P5O5.LIRF73.(9@XG.XY1/UIT/5>4M,4 MHM\$Q1," K-
W\W#""2B"/H>&<4D\$EW\$73.029IBXY1+^3.@IVS249S9* M+T\$87HD3M:908@)=3%3,*EIP(%+5-
T+H&35@PB=0Q3Q<8.II F(+*K#Z915;+ML2NP=.;07 GI7(H!=\$Z)7KLE.Y3T#6&17HOAI!%>1%BQ00N\$R"W\$4I_0UZ
MB#P*1_9SXUJW /DV*)VGP&JD.W5OZ.W/-D@1*GHTV.!927'KQB_EA\$Y3W M/#Z>(H\N8(
MPF+M\$)4.*TE)%1>1<%9\$JUK/X?(UU!\$>"0L=CJRM\71U,1+NQ9VARD0G_W=M7_GFYCK70WOUL,>N6!;(BG0@@L-
Z4U1VGR GPB8CLZ9MS#&(M&VZ#/AJHGC2N/(F"3J@_2!SH8Y_LN\ID-"IE%B4;Y8MK\1UMS0ITW%.P5(C
M_7_3CZ7;W^/>??RXS!_OAGI@ \&/%K'IF%G_.AY3D>.KPPIB3.MD%I8^RT M';GZ'E%4%W*?
66,6^\$E!Q^*!T4;@;."#HB^9XB&1FR*;M_:=+4YG*#K6Y&^> M1M"@UPQU)0\;"U59D3CO.^.^:TGZ1 M.H/4L;?<
A%1#_TQ.1?D5_HB^>.">U5WA/7>Y1)>FIHMD(C.9S9K0"S8@T4.S\$L2L//^??R8@WW^T8.KIS6""(D71>!X#;B
M.%3<4+2>7C770H=-P68CJ5QJD7K=4H=4L_-)Y*;K69V#1Q3_NLYM/+ MV\8A^OT.KVNT<7I*&JM\$H702E(9%(A,4)
::T"4TC6N@T^ZHL%B?),1V@_M&J%(@.8U)>O""H_LIZRB"ZY(SCA\$4T?1G>@SJS(4^TM* M/0(-4GM#CLY(>?N?
%HOTSJDUG;#I9_JU\XIS6N2IU2K?K;YYBE5_-L/KO) MZYI*!7?0I_L_ON17_ ^B\$G/Q8HC3-
MYI%7XURZ0^ROGLMZU,V\3&9&KQ+5FD' M5M5V&3)P<=\$Y+L)\$9Q2S//K0>J3A(P)AP"?#;'!0;_GFfK+1RF\$16, S20Z-
M81)<2!\$HILLBQ_V*KIC5_MZIZ>1=H%1VR++6) FI+SDHB%Q5-A.H.EX">|= (ZLI57H D\YI4V_6(L_0
MJCO9'_C&10T1@!&QT!%D\ E7\$1;*IPEY\$IESV1\$SP68IF1J;-A-R\RMV;DS
M&!_N7)%'POAJ&P\$=U8%IZP\$H,9,@C.%I#LBU#I@YJVS';7HT^,@^M
MM6BKN@X.B\H;W_?;+S%SCZF+5\$J_1&F\H_H%HT\$DLY""T2XJYU'P8 M0#QIDF>G^&LM&?AG9 !B@J1
MU*8B^)(#.)5EDEXDEUHI47O\$Z19NI@_QYOSJ;I %X\$ZEIAR5)^DT9IGUI/B>03M)^!^BIO89NZ=2IM2@W_R3M
M;BCLH0D\1Q!>P26.WMU 'X M-K7V;CFC8/KCCZ3I9T-W\ KJK=I% _JZ=+;NJ'TDNTDF8S=?F?GAQ52I8Y(H'
M)46;+PH/H=9!F.#IW\8YQLWQ#B?CM/4;IBTN.2>D)J5^!^A2%P6^TO(IYXW9 MH)V.D%)VM=\$Y.M;-(O-YXS7L5P2EC
M'#JG(06D17&=2&T%0>?HS.%N=*Z_) \$:;>YI<^1E!G35OU#<>LNSILRYF
M\$JRL>8K;8MT2EZU.5@IFHC6K22\$;B'E4V_R#Z.DVI "FO\QBGE<7Y-W' M9;ZKSG_H"59I%
<"282^=4E.PBJA_7A7F60J MWQB.X7I&G*GP^!5V\46 M-NFB=\$^WT+6JAL=&61?1I5&82!PF<%L:70H*!ONIOLJ?
I>.;F;?I@=@[R<"Z*1+6PK)AM'5J&OE5L"B=0\$CP! M^-D.47J"\$S\$VWK&BB\ \SIBO2I9GA=Z>CS.*;?
^IGT\$;J10M&D0<#Q&K M=*N7'6I,OT5XSD.1#9D M54L;_0M;""*VGM%ZXH;""=C*&_#H:IX1=-.Q&4O9'1Q&>Q+
(=WW23_R; M_UG?#KAZDJLDS=++?7P-GDE&I-PCA+IEXIT4>"X'#&SW"+I(VP=S'>?KZI
MKA6D\FSXOEC>S_UE;\4HS\$I: 97*""2J+VC2^/EKP1&M/SG#3.K\Y7.I>:9"C MH""U8;CTM_A=1);#-
)_FDX!\$^+2H:6EQ(C)D4DE\;TIR9 MWR\1KP\H\ NJ#4Z;_KY1K;NAW_%ZIM\$ N=#*=5"CF86J7%M5+U\$4*!8P8A
M9^_H\OE3;VZ'2ICKVFK_O@;U6(=7.9.%=-Z35KS:*2E\$.A'2IN;W J518> MYX)%;U\Y&W.%HF5ZIQ12OD;9!^??
HIS"YSH8(=&V"+I6GWKP.4?(R;IL ML2 +!TUT.Z(H>9)D0^="S5\$;IN+%;XM*?IZ_/EU=LJ@XD&?IR*4TO'9LSN_%
M#TP;=,*?X21Z)=A&8V.VO\$!;::@IC-SO&YZYE3(5R\$+0>9E5 M@9'EI&U4 @I%)99;-.'^&/+<O!>OIX;HN_/(U=7*
HLD%L7/9BT+AK\$3H M#2(Z+0MS)H;6E5;70YX;9,;#R7-#%X!;MY@;Z6\$!0VH#;HM4D1)^B!+2B M""<-
D_(@10>W3)XFI44.U=VFIYNL>+2A%6A.MI%QO;A9H;0+0!8.*F@E M66K\I/M&B&D;XP1(Y^FYXZ \N?B^OK'Q*?
N\$Q7IB2O8O;_HLI0X;2#5XS MX#8X.C.#0=GZIMHB1A_9NB_-NP.FQVJY(Z\39Q_GI6Y)D^KI^
M6.)|===Z>ZDN4J2OI="V?X1!YT;_&>#E@FO"W%H/?_YP<+MVTXNC#_-OSE,@EFWARAFTFH0MYR
M\$3(KD<-'86HTQ\3\NUJGV6;R6;ZZXZ,U5H3U7\$?7)&*!&I=.26LMJ*HTIQ M"U*=\$5XHSE7HOE+_<2I7\$ML?
4;D)14WMU<(GOIT*PX)E48-52/=326' MC_&"3_XCSUZ)UHFPB^ 8M47!(K1\$)/T@*^7@T24;JRV MGA@(M;1%YDT\$({
M85%P'6SYMQV>_BP^X?G#-IRK\2CZ@/(B\$RIT%Q+B H4SOX)6CQL5I5<M+_UHD+4.HIT-4%UWE)+U3@C.&2/1;!#
Y;' +Q/*D\$'0-/AZDKN0CG#^J#_JTPD0;9I!_F MTA %=-^!I'+&H&'&FH1@.QV,BBD-

57I0&FV BX/ FYM3YRV\$B#;+Q@4RD(0KO M # =O4&&LH4M9)
6)^0^*T!GL4C8@8^#&.6L3MBIH N3@FTBDH:JC^#L"TYR)_M>F@HWKE4)QYR5DHJ0ZL+CKY4P2AEA'<&4V-
(2)7+WRE4>/MY@J&W3/7T19 M2MJHB0'6!^WUB,*Q<)_V&SM0=3M-K#KAO04'A&^0^Y8\W0 NL/Z7,@<
MD>T>N^YC2K(E5TJH#R+\$8.G!SLJW/NF:=2^9 G!^X^&H)B0#C-,\$>MYH+? M7SUQ7;D&X^I7V_1-
U_"6P%M88&N8AF FZ8_92R\$J_PNQL7MO_9#H+ NUW<K.AJA!MM\$P""VJ.4@V/% S,, MH^5!W8Z"-@BB(EQ63B
M8H7/K.GF)FX%GOI'&4I>G(3G\ ON^>?%??^Y*B_F3S^WJO JD0.U&HWM M!
06C@4Y1*/OZ)A!;MX5K8&SV@G#9PAV!OJL0^S2PZW^N+5?K^7U M#9*38X)I#I855UN/2JBN 8=HK^!EHBZ17/((
'I8(6/C!QK#8URV_S-6^2 MHJ^X<;JVF)<|=HRO5;_G!^0+I58SD31I\$!G!T7W4N(R'MC,8Y%NADOIX
M>U.U_88K%;X^\$'K&YY8?=\$D9!6VIN&?0A*7+I/#9 M*=-Z1=TK^UQE=(# %S !6T 6!U*YHJ\$)QTKC633>^4?Y
\$R=P#X?8J_ M_0W&+&2&Z=IA.1K2W1OZ::A.PBD\TFBR)+[UJ^3WP;I?I *AK^/YBD!WR! M8-
I*JPH+BE8\$4@M,04(0@C0Q>80M9+9-;JFN:CV^1##[F6?#I"RU")#<JU M#I@ "Z0#DFD+ME0&?
B@%I2(G!)@KYS4'1_1T!6.H!HDIUW=&(USLA6V^X MID_4905@1 :Q%,JA)MTG2&G1*?OLIVNF\$9*
(PXVJUNI!&B+@\$_1DIJ MH0C92U/\R"8US*IP|R5;X5/LBFAI#/ARBX ^=C%QE:6U%< *8XW72H_0 M-)>TDS1S-
N2(S:< 7PIH?)_#V2?#U%X!IAY@_Y<@J^Z.P#30516U)I17H@0)>>U/(.64SP#1VLR4D?+ M3.O
Z)MBCY2;S1;S^OQF75U+)>9#0IT=^MBIF M03J_"K2E>#1SF8TIYZ#@ \7NED9))8&C X>PI_7A^7?
KIN/OPS7W_)ORIF M_YI65POY=CQ\$<+4-DTH46GO_>.56\VI12HIGG+%^@_3=LI.G0/IYKPX!;M M^>&?
BRMOW/IWILV.9DDZ;) Y=KIH N?#OIC=+Q15S""LNN /6WG4UHLJ#; MB41+2JJ87W\IM.2JS-
02KIY(NLV&H4B0?^G"PIW#%^X276FHB7Y9D-G-1HH
MW")7PCM16!@ "45HMR7)8T#U;.6J3(02Y/I"6L:2^%&YLCE4EZ"#PE!;HLI M&QM\ZZ.(TGMMDIY_0)>K,
7B=-WLZOY!>98LN0:#\$<^QKN (0_0L@:LL2IB* MH1KW^M!2.LX&IHY1>K#ZQGI+>IS%RE5:8K!Z:M^7W0-IXLHN
H%9'0D6EO\$ MNI>5) _+/-7?_AGO!UB;/7B<0.%;=I(O!_ITKCP!GO^FDNL#B7.HV M0\$KDOBC\$ %I0H
8S!TVUKI3,7DP4>-L!Q;H\JKMD*!2:8?7Z)P;/X7CA7 MG!MB!A='=XL' 0E ACKDT>Z.(S;V!=\$W+VPJGIZ7 ZD+YZ+V?
^%>>3I_1I MW_!_H=OIXOE_&KU'':F^3Q?Z:C>T)IJ?T:3@^"3^&E40W!PZZM?77_U
MJT0-FBPGN*OVDP#;...8)I.FP*%@\$15&2^2/6YN-TVG69I JF1TLU7KQI! M1\$H@LR@8VV I<1X)"D!<R@CLOX=-:IT?
(^\$<9/RYT+_9#G%#UT\$!#O\$MN' MR>*?JI(2@='8((AXGAPH5TP=I0@4I0FI8X)L758_10I00#L"\$4_"IH3I=X5
M@E!HJOS!(G^Y:9"/@D^OJ5I_ M%\$XGJJ #_)&SB:27Y8= WNR:55+((KRI%+
M^YAD%GD(K9NWR6E)Y"=JO^DS\$*J.#=&WA&6S%M.6^R> R^P*4_73X1^#@ MI7,0,<9.YO2#;%X%L9.2<9^%I-1
I%W)I\WTC":KIOY+1EJ)4*!%4"\$S\$*# MJG8IUYA(WT1&CTSJ76QX*\$C/M<.QB\$Y@B_03I(SG8;KSB4
M6I.T1S*=)4+6J#/#G*&UN';=(6#<9I/I^T^*ID#M R+OE%YQO!;(MKDXVNN(L MW;QU7=< <\$ \$ RA+MEZAY+
I U#;6#C^?+P=#RZD"/P S-I^YR?T:IHL)M2L_ M?:@UU^6:#D_@>'82;8@L8V/I""C%Y>F9=1^G(P!@TF(D!O)\L=UP^J
GN= MJWT_6TS6#_5+G"YIYO^W*86KIY7;+J3^XB1SD-&NJAY>IX48#!*VX9%ZT;
MQEO0W4N_=BIXG@#C6339%7K_F%7ZP^6KKW4V*IE_Y8JL92!>U#UW3I0A0_Y M>I+<21O+AK-
T=VGIO=RU1MD)\$N!^9M)<I&)*#.+=7ZLJEV3M:N\$KG6=*5_V#=_%R!GGU%;74 MA_YLLEB-MJYOZHNV-A+DP:K-
J!@<?7!<^I)H5H0ESM>BI/TPM5% M)&(3UZI"\$F3>2@&#B45C6,(4FUN\$792<;O#BIN85:AT;&>362)7JMK:Q4=
MQE""F@F"5DZRS<\$<?(&M-U/GO#^W=;+NPGVZS<+JO=*YG+QUCFX 3M>I M2QJ2!
(.RI%%46(TK3M#^E(O/E9.4NR30#E8RMWAY(P=9N=8S!PP!T:2V" M*DR^R!^X!OUDLHR-
2Q::FCI"3.'Z_A)R!PI+^+V5_/YMJFI# \$RLW!+06?_MYE>+Y4=,5_5@I A)RR;EA.XH 55USRVK9?K<0I#>
(YTO&T)YSC4Z!\$M!0LRQ M^IZ=0=YCX^B5T^Q_74TGL_GJTAJ(6=QB?F/V?*&Q^M7=IHJK'30*TOFU:V8R/E
RXFF21#4RN 03?;UQ5RI.DH/E(6^" MC&(02-3:HK?BP9K0DX"V#TWC7^T#(<9P7#97WWM K= /N:9+ &IQK2(%H:!
MU!5IGCF+I!_+I^Q^WM#ZIS(5CD4)@H)24\$ B+\$\$%F.6;D;^I/T>C:IP+OSO<#I#"EX%=?I_Q#;>I MFU)4V5(GYFKO?
U%_4H3G^I>IX&?@^U> MHJ(R,2NAB)HZ0DN>*">RD4?%@M&B!W6^VC^K%I-5:6+RA!^&4!1\$T_*)5)I9!
(O/7"RI#M^R<+5P8L44:8\$6C(KP3+);8,@!\$M>I.SDZU7>>RE9-R7X_U M_QDCA#WV^LG;?L;N?2J;X6;>YU-
F!&^N3I9#2):CT+I(L5I>L>IX6 M8Q3V:"7\$=66 NK40^P=+S+0.HFJW#F06\$7,B0-B6 QT3W;-0,Z:KUGNWW
MC+;KTI>-&EOK_V3Y=7IG_%>83^KE66=4K^TYNDG8B M.8E&J^T!S-
NB_LTC%VPW!S.\$G"G2%DSIAU2,>Y>^1WY_ \NI#^IL *Z!4)90ZS(\$8+PA.1@& M/@CK)(DEB_T&XMIZT^XT?
8QR9@TDU8\$96-4Y8GIW>?3R>M!-(+1D.H8VXX!S=I M-Q!^_3G;+KA3-
EBK&03GB2VA*0K)@%G!WR6>HIBQ#V_YOIQTMK=I_ZMN>%D&R!N&F M>W('=?)*YM\$-%?O_\$SI6RF-26)_6
M+=YT?JIF9#VO7IK(74_Z.@P7NA.62Q!10>.FE\$-Q02+G7U;3!T?P?': MFK4572?>
QV^398W=4K;S.5PK+Y^*RO;&BJHX4X@RQE\$F8S/9,PC_U+>_& M1&V1<+H81WIG?I@F?&49M2U;\$&\$>_>
:Z&@NS^JG&W M7;4LH@W>IPL3DYKIZ3G!SHH;TH12YVX(R.CY\$Z&RE3P+V>=PI&RAN12N= M/@F1(P3<@=?
YIMMJ/MWTI!;#VKY_4APOL X7=S5!GS BM8K+; MRM8CW?2L6YLPB!8 M*87%;(&I^P%2;S0)\$JSP4)K.QS!MC!Z
X>IRVGB8H^0F\$)'52"L_YYJVP MOM M#5^K#^A^C_-4M?<9+I!(\$VVT0%;7#+#B"\$YQ_8;"561.LI+;;IS^ON&
MP%PSS7IGXUZ^?Q^W=FY^C4>08I69#HW7B H7D>0B4BAJ_A"644OS_RK3^* MIM+34I?(\$+@Z0?I=
(.GV!&H76G!Z!A;J.K.AY,%5D:??2!*^IPVI.TGC)(I2ZLUGH M!K5S;2_939=K4MHN*1DKR!;=A?X;P.NW+\$1&I;YD
MY)RNN90MT4"%X5KJ4(10^WDM@!%U:"G_0818PHKSC%EB9!TMQ:4WA)I?5S M_M@ZZ=N0@Y>XS..0027>
(ELW:HS!;"3HMD&W.H(J-X%)M(" _&6/ GUK MV_EB!H<@M@HQUWYW#(Y:+ MH/
RW)ASPX_4!ZH!YT/3I0LA2^<(ZT,IZBA>1S^@S^F+16L&=BG\$Z+P^I MF_\$A1R/@9/EU^AY\$S%Z%2T+&<%
(68TCRJIH8T_3DB5&QBV7W%?2\$W&6<>4 MGN)KM!W!^I&O1AQES#3QY^M>LSW R;/^9:64(>UI:0C<)<NPI
M)I%IRS"C4EJ(C/S)I:>S&XE^P&_AQZIH_UUY/Y^0.KZ%RP!8+W
VYH&Y3&8XZN_I*%%_9ECJW!<T^E>7QS=B*BGGK_%R) M'=R4!_#I=OH^68)?
^+E=_S;;+K!LK@P"8,@CL"HK.MT!P%!^8Y2ZH MUG?J202/IZR-I<3U??2L%H/XZ<_9Q_2F_2*#9P\$%\$'K6201K2>
M)^<_G>-7K8V)S&_4I2(166267.CB4A9)@RVAQO2J4\$S/%!"EHHN":<I^O.=O
M43I^*=SHH#Q882\IEFIF5_+PIY+Q"/5X4^_H)JZ4HCCNHT@ (EDR=I.X*LXQ9IF3F8KJA M:<I^U?@%>
(W@X!D.I=3I:Z.YNTM4&BJS_"A2&I#I!%6>2F2AYS;I9;I24X MN=^@T&*IQ!HF?";%0/F!I@SBDS_RIR?
Q^GS4%FH^D= DUGC?9DI29 M2G3?J+&(25!^R;?2W_04QFB\$N@I4XE61E-T4"6T5\$@!IU\$50P@<ID^E-DW
M+I!A!^65_A!G\$S^G0T3=P7VLS3#&\$7^O^X/M;7G2H8\$7L!D67\$S%6G.@I@ M^O=YG20>6?14M+6-IWB79PHY>YP
MLITJ2.A&IRW(4B@H3RC!28I@1%9!%2.=;=W9^B^FHAVDVWVFHATBZ I!O1@ M+A\$B2U89<&0-065;P=25(Z::Q=
<.:T?H%I:5+2#I^W05+1#A-!DIX>JR^" M"YES =G6!EY3-QM&SB!@-"@XBS^V?C0Z?5?%65<&GW)IM9-
I#T^Z.XT!1<%B M^2JISYR!NW!^5A^P!S>2 H+6Z?R7IRNBH_4^_2NB@_D/8LI.C!^X5D5D+ MDK4G;YXD
RI6XO;6^ALY1R^RLQW&Z"LRZ)>8N:23=I0^Q.3_.9<=-1^#>YP!D?XNLU A.V12U(Q3T^FNZ&L+KHL M\$)EG6C
DIEKO)WB.EH>A0_7!9.0.5+@8;ETD#P MR="U7S#J6&?XQX9 VX>F<6 X.&C.QV5S!T.U K!D.W_ =37%6TP;36+&(D!(
M3ZXJ^A^5N2!;6-RMR)M^Z!5%XS R3=H?8QJH&7B5.XH&XSSJS#<80Q M;*50%&"1^V-
*K9P6)JM0H!KYCUSJ0I5JVIY&J07U^@9^&I13Y8 +GA20)9M;9+0EGYQOQM*_6@3=?_I M(23U=,U0=I@VAG;+K-
V!H7I>9^5^J?+9>.&RX^1@\$L0HZ!PYKJM+@/58 M6?J1#(M5V+I!%?U5)!T&FP&\$&T^NKM!#LNEO=V!-I>\$^@A(B-
OTL(DOPI MY90!;V.\$5"RRB_7XU^K4Y+-\$152:T.88M=5#IS.%WX3)_+ "Y17.RIOM3V!D
MNKB9SG?I%_IS@G/BYIL\$%V4VO_YJP:(19CFWTE0U8+3S_&H79PYMDT?;"Z M^C!^\$JH)W0YCTMPTU!JCF3?
J&IEM";JM W%=?^N2SRRG!DP9RU=W-Q_(&_M3;1>RF""JTI!)ZBYU!H??W9: ^F_VBG!<I^KX=-?
^&_VG=_1Q2;2.UID8LB# M)@-2DY^U#CL4")%SQT/AK?N^6Y&_+AA3S.WA!SQE%N!UI(->_BP>7T3

MKA!0G:MI8:T\$9Q-YWR@2A-HID%44P@4;R2!>"JN!2>H\$@><%RF-P:."UGD!X MT 5:<-IH"CN#V*@\$ _ ' ' MD-<)
_HHA8W8>176 P=|6R|E7BBO?E3UXTRI8E"Z"SDBWA"XN>9E^X?&>'<'CM=<3('Z|#UV=@*T5&/8
_VTF:Z0EMO_QXD.#|3M^Q|O5&2U!&9&\$ M |2YEBA&#R\$7 2P7XMM99P5+KD6W!43;N@V)W!VTK'?:.\$S-
_NG!2#_VYX!F8M# MI^, QTI6TB2S' PB0W(ZP5E!\$#P&M;Q,UTBFX MQ+9M."ME@T @05EBA7R6(.F DM!BM0M%R?
_N+ 8!E^BAK^<L MA,BCJ,XON1Q(CYMX\$B+(&?%BCM^X*CP^8+CEFI!T8?X#I&(UTL)+!E6*Q7
_M8:%^Y/!4004/&@C&^!010&^#^+;ULIX^&#^<)6;<^K#N@H03-6315N+ M;1UDDP8!^YMS\$LG7N!H4^NZ&F8
H#1?|?C8V5!8T76\$X, M2EE<+3%-='UPJR"B#2"12V>\$%;9Y#=?CU^2"P5^1,AM\$=5V<#6SL5YF!V?U M)DOAIN-
_5S)/ODP7);JL1F7KXG,SLD /!|4D;FM= 0 B?^R@H)7@IRK*(/
_M/BM\$;9L_1^Q#6"03Y(P!^+!+!+927@>FO^K&O3#RE>F.,,,"YJ9:%JGEIXD:-RQ#5UBL9T^Q^Z>ON;DIUFX=H*E
_MLIE^1>C_3!S;93;_&"ZWM;G9:~X=DFW.3C_#7\$+(H 3Y;#Z:(*+^W7?/ T!>|^* M_?O J!%6.K@Q?
_07U63Y,^V4C%)\$G^Q|B2C01@^&|,%2U<|U6;NRG9 M^WW^WP)]#54VMF6KM_OB5J?#UML4-LM0%!EG6>J
_8UU_1Z&/<=>DYQ|6^*QMW M?_Y^F67V;P&F5FKHP(2JGEU>TBT_#Y>3_Z8O)
!A+EX/J^DM3T:QVMM3GRQI7M^QW96VY_X;+ M+!-
|Z;EX9|BULF+JV=|/"R8R!&29G4(D*@#W^X/E|Z1Q)J9<%XIO&>VLIQ" M8U?YE#.72)Q5OR/C^#\$\$-
_B<>E7+)<IP21^U/|^EZ1YJM/C%=UT#G6_8UT.(K+ M.N1<.+9>!?0BJYRM".5)ZHF^!0!9KIR!^S^>2_5WK<=KJ71*
_(P!7AU)Y5T MC^Q61T?1!>LC3T9@ZT:@YZD:MQ;J5+T _..3E=-K!H^*WT)T_ X;1XRYC=7 M%\$UO(Y2
_1M9;..\$T;.*Q6G(FP++.,2+XV9;FDRX>(Z8G\$)VNI?O)L^8J&+4F M?G6#OUM^P?GIS%|+O_RX!7?
_#W!^BU,MZO/8^88+(D^A?SD+X5U-AS!)Q93 MD:BOOH?9)93W?;18/RN3: M7%|E^M&4YE>8WT!HF^D:O-
_")Q(2AR<@3(F@S/&@2^06ZD!GWK;,"43HN M"D8%UUP%"5TA.=+1QLGK^V2;"W^I" G4#12A81:@:O.MM1,<.;E
_M^+%UJ<#S5(WKK@Z+J8Z205EU>7>G)Y+=!"DOK&4F@M.LT,^J*5H>|L|9BS MT!8-K.GR1JW7>
_(.&NHE2X"HON!WIOO?TPN4BYH32(&O^C(I@Q!^I(R(M4B;->.NX9A<=X_9(# NFD^7>@9FZR4!^|W.^*5;AS\$5(D=
_NR8|M=;UFB?0! M:S2PR-&6S(+%UDT.CU,S|H|O!#A|H(N;.&O.*VRGR#O#NO/S7%32%CI^"B",PFE#6|
_M3=&\$K08TY00*8T89\$RNR!<7U@ (AQDVK#(N8TB7< F55R^|9F+BC^I A4AP0Y MZU6#ZVJ,O0,9DI-T&S-
_E6X|ZN\$ #N T%PP+P)D?CY?9.EPVP;X4F *MZRP)P)V-YTJACUSR/RR-VJB@ ZMSZT^A25DY
_M;.:5Q=>|>R^HLOGEQIQT"*K!W/6KKFPZ3WHZRKJ3 C/M_H<.+U-V^"+OPN7
_ME*2_RP&E\$J"\$#;56DT^A5J@0I(JB!>6XDY!QWUB^T/BC4=NOXN_0_!|WF8 MK@!GA!GG+!O%NZOE8AFF-
_JXT^X8X0R2T4^; @NOP3.G<.;#"HD:\$5LW)SU% MSIC6! R(G;+K)(OUPMZN;PQ>O9USB9KO3T>C9=\$B!D;?
_K=8D(^VRSZ78OV MQX6/Z+G5&>HK\$2CR.TAZU@&F)QU.^NG:X|@LQO^U?.,2A5=<%|J7/3!M MT L7^!.9)(>YKO,IZ,
_%|EXM1B&,MTJ:UB6S>Y(VIKO.&7 XA(J:A15C|XY? M#IK^,+N|++/YGV&>|W;+SNYWRRY)@/!-
_|J7^=^MAW>=8&=^2SG\$VQ0!FZ7,L MB-<;5>(1(?;.-RE-?@,O";(*HBB1%"MG;BGZ.EC6O:Z7-5^Z9-P\$5*J)2R
_M#*+5#JQ).09M8M&M&|D:DM!)>6!E!ME+!A^NX@&+N)*&_T(?)XI^K#J>|
_MBTK.*!#^U>=>FO^05M>^7\$Z>EW"IM"X^?HJ>3M!W;I^F@,X46=-H;_Z^04< MUYZ6!>2,Q(-)/@('LFICPF";X6^J-
_/6G\$M6#H>TC/N.AKL_5^X72B"CJ MT!R^._JT%WZ)|627R?KQ|?M.)D8O8L@6/,\$\$.YU(&)F6X)YQAY|Q0VM^Z/
_M>9:H7H!UJOX?5">U5\$8?ZNC2SF4*(QH)8F!M)KR8R@&CF!%*\$73!8NYKTF|
_MG<_E/_Y;.*K#HS.8)!+F!4.RDME.*T+%%R&0;M?2UO!JOG M^B=;U7/(7H?>QC..P-&N95!|!\$@>J55"
_(KX01ZR,K7)7^FB'+/11QNI&OG M@<>I0#A@L LA6NGK7C)PC=U S:5PI-W@+*0%^Y#+6E)&IP3QI9L#>MT"!KO
_M!W6'=-|XT!\$;/0(N?AK/XW6X3%>7J|_6=|;.=3K! JU"ZU@&|EUM>J\$@P^XG M0 M6;(E.2M-G(G0W/S_#%7\$D4
_SLP_T\$N!N^SQ>+MM(X?J&_?'@OS*?V5!;_0DB=%A@QD.U)8K;M<=;_6\$LCI M*_Y6RPL6\$ JGOT!6RPL;\$!?
_9&5!_DT04YR21;""SI_-ZFU+SV7_#<|7)#=81 MEAL;GT JZ>C-
_H325HUV=3C?^!4&=4WPBJR^K8_1FR%B_M|FL&OK%3S6V-UF-BN6O&_I@M-!5,F-!C;E13!^& 3%FYDN-?
_\$_DA^NP=N?N)!LAWJ9R!9@C_7S?IV ML;C"Q47&I^!')GQ_-6/;.*FOKJY32BCI532N==U1M|WS0G
_^GG/EYOR091BB(P6CA M/6#1M;6<@KZ8?%|612O A=;M-XW,"Q^A-2^1=RN(Z\$T<|5_ZR+4W+.;J&,
_MD\$.IRZ|JYTM\$A#KG%DNHO"#5?^=M8YH"%Z_PXGYW"LG%CI-LTGL-RIO5J M7=;_Z=^G-
_^F!2^<|KZ8Q.\$:KD#I)"\$Z;|PPI64BDLO6(+@6*) AN^C ML!;-M)-R^G^VIOLOAO;F!K"TB#WE|L3CP<_4G73G7!)DE
_3=F49;"O?H M^HTH16F2D!G9PX+_0>GMY/7S/_C<&>_W X>>7^C#I/(N32ZRT>BJU%|D|NL^M:9^Y
_P^6"Y5EF6PHN^#J?T9:G"&N_0&TW@S;|H7.SCY/_T4B8I3)=K_""MCOIDNOR"!9^OZ-G.O5IKIQR3Q(XF:IRQ86UD>
_(X9801B12A&R\$G6^7F!@PL8 M@2N+(G>)&LL_B..*.*CQIK;)/F+Y;)_ZPLV.6!H5*LIE6(5!^*@8^SE@)_M7
_3!N;##P#PUKRD!GGM&H!QBFW_3""3@!|=R*_5=VJ.Z464U\$""(\$8P0#XVT& MI6KBJWJ5O"#=M4DQ\$UL?^|=HZ02&HZ-
_E-H#J.H7@90"!SEP)35\$-0Z&J5Z=@_MU2D7LG7?E^C1MD|B/T!-N#!LH^TJ(2\$Z;?;|R_NKQ!E#&VF;G/SNO9_M8KF%,
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_<=8WZ!|=6UXZHOA3CICBD2QOH#-4>(9BO(!:F4Q.XE^VZK^O^+?| MJORFJHFL!2MZ9_7_V/R@J^6?/4Z4\$\$(O)2V!
_A>|HLMU%73UA<5!2J!U^V=X"0H3!>5X92C_JMDP;>TRIRH9(^.9%L^@Y#GH&?M0?_8W\$|42%_#XQIL^Y#<>,DI
_@JK_M0D M!<1\$KH9A24J47!3=-L_OVE^8U6:5YUOQIM#^P3<+G=FF-A)+@\$*4%
MC9!5(45RH4)TP^514NHBO&MM6A!E|HOH!DME%*.W_P^*.;Y4Z!AG-R5=^:9!8*^!RL;.>^>S;_YBLK
_MJ9;GPQ^H6B0!M03&F(7CG(2GB2E>|K0<X+3KTW^!H9>-<1& QW8KH=1 MWSK9E3.3!^HPB<2A&\$:(R_5P:U^
_(2B1!GC<34E7F.LGKFZ@MB!|MSF2/J N M(5N(!ZT!DA^DOX^DBMN! @9M1H ^758 M?ES.?
_MSRUF!7:M@^R+YR5+@|KUEJ3H!LW.FL^*K8%5.R+H M%O/EQ8KKQO"E3(RFAR_4_!Y_!YB)_9,\$CURK(A|H
_M_Z7CJST8U0V;R&_L14?_KI%>(G""\$_.BV_J!(@Q!PL;)T_4!;^!/?!#^G M^M?;H!^VDSQ1MO9_7_R>?OY";^|H|SF>-
#A^NL@20C""Y)IGL|!+U#!V?ODX_F4KQPNSPY"E;?3|A8O;^>C^!0DF=5IWU|HGO M8>3W!%|@J3!_#-
:T3K#|9""KE;C!7-E)7=X!^9:X>3.?_/=4M>MLC%P_MZ>D8FKK@U28!\$0N#;(KV!E!8%EK/O^J>JG^3;?2|_4D8G;R\$!5-
_N!W6^C|R; M&F-3^10-W"3BPI WH<(*;LLF S;Y?U2KT|!24_8_%V9LP\$D.S9!"KZ^DKG^M@)=U^019<)<RL^F2W7_5;K-
1(AQ;-5L3:S%G!H9AUC;&!)9LP!K|^!=-X Z) MGF&DWL\$E=JN@<^L8_+@IZA2^9PQ\$5!1/%
_(IRV")#""5DIA48Z,MNC<|H\$M35_M9J!^?EV2NP)D4!+=|E Z+OBV;B^/H^"PQ+8P H=T:@%N!%<4XSH_X-
_V%VCHX^C!|SG8;K<%D)EBL5KJYR/PA+Q-D (F0_GW!7B M-\$;=NOKY#@&=P^X/<Q;:6K4EK"-OS.MK>;D
_I=K2">KZ3T?K98!3+X+>'H7N,Q):+XFXHOV\$@GKI: M2!FA1!T#E#HX6K_BG,+3!1B_7L4AK6" N1=DBL@T."\$DB.R?
_&N! MU")G^1L#|7FJ?LJ&H3:P;*S2#D"ZEO(N1EQ.TA=9 NGTT9,@R!>P6I57\$ F
_M!&LJFOM18G!^!MTVD&RCP..1.%N&RY:YS!7!6ZU86KR!6BZ689DA!^2!&<J MH^\$8(PDIFVIR!\$#)7LF4G?&O=2?
_X4_3!E&4_?#83(T=&=?KA8DD!7B!>QK MG\$S7Z!AW)!NN.WH7LE@E0R^&MZ.RVS^=>UTK>|_.\$OP+&CR<\$!_!2K*
_)XY3JYW MT46BT)/MG9Z+PK^G5W=-7_5^4^%O9>CO;Q_!+Q;16^!8Z.YR#^LC!^Z^@
M|H5;HU5FHK4!PQ)G23!H!E5W S5_!_?;."O+ N?K1ZB?U7WW!O_4 M_ W#V_O?Z!;.(A3B>IDFX_!HIG7!
_>=>BGY4WVY^&G9*@KU;#LC^E+YBO M+NM/MW!Q06?1-!F^R2S!|_RCIY\$>XD+W!P^99A<+NX^8C^Y^NT2G!OOAR?J
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M&)>%J90QW=|XV2YKMX.>ADUVOX1+TA!^ (*X(_Y!H;J6!>KHJF).VQ_!
_MM5;9@;|@4N."!N5D+9UB=L^='62!#D5)4^TS+5120?^PZNT&O^V^&.VQ.6V
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_#_T0%/H3I9H5;SE2B4%.QCZ!^W772, M"!/SH>#!IUH@353)V5NA7C"3?>EMLMSE;

FWJQ!>0/!#.JUJG93;*IUIR67=9"W I\$.0K<9'#!>O(2BQ2 M6B248)^.EC;Z4^S M62@@A)RT62@0=?
6\$Q5M[-.5V.)9'NN-%>NR!%7/@:YJPOQ:)TME/NXW4 7X MZJG;Y'2"L 8@V&.S!#\$.Z11LK1!^AT%7;=HI
MW_Y;MOR6X557BRNB;M6F5'X&SAYH'7'(4L< MLF.T>\$L0TXOVP729T4FIS!73M9(3V9KYOTY9%F#
M9DMA;)K)U64612C\$%M/&=Z'KDYNRQ9> QDK;32 =+>S8KU2ROF=O;Y74.M(-M9D&X0+-^/_J>K'!'IG!;?
8NNW-/ZP5TS;S.HZ@./G;8CGY&LX MKNS#FIS%>JA>4Z^@ZBJC;5."H8(I%YEWAC\$Y"WI@H'PDIZLYA)8!VC<
M%BAIP&D3!EP76RII?C*@(D.8K.P0FF4M%."=ZZJ_) \$L<.%T M&5G)0W"#N8M'TMQ)=2/P0.UKX08'2AC>95F@1BS
9>!2/I#O X2F%J9&X>5C"!E>ZO*IUW*J2FEIA7JW/
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M+L@<%/VA;OT^MOIEG;RFC%9#Z"Z#GS&7S\$N;YH*KAFI%)FX.\$6&?F\$8 M1!=Y?9E4)5B9\$V-JB/<(*>/>J\$-
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5S@2(5&>WZ"3 194A&L&UPE@4;|WAZ0\$1
MS-4D;-.EHMWY0-.MI^J3H.H*4+Y;.F8LB#3FAJ>1!"SB*2ZT+^BVS=1/8H
M.6/ODCQ%|P!>6H(2.2UV>-GLWR5EN_FZIDSZS81+YSB;#Q(%NF>2!8A*.8@
MAV0|O|P5MEB;ONNIOP5(Y7.&LJW#WS4)J_-!L'\$C.4MKH!"% 3A1P!S!;IGNQR^S^3)?K<<57)O;
M#8|UEMX||#D1T AE0&,\$RJ !5|BETR68T20!"E0:WTF'T#QYKN;_5GEDC7&K!;O4,2>/\$B@.CJY\$&.@#4+B?@
M)@U(UMTP4Z<&95\$K%2F0IK7IT2OI?2DI=PZ!\$D0>.F'MHZ3.TUT &4B6Y?I2B:0/ABZ;6R'&)."E.*MW.D>/S9?-
@Y".WC|>,>)MUJORC#|(W.MG\$IF^>,RS)>-ZO"K"+L+DGE;ZZF>7\$136;9)7*4K*DNLB.V7/)@2^\$R.?*4
MF|>5/B"BCQ>|^&SC38.!Y5?>VJ*G|_2|_M&V%J=MCINQ6&;(9;DI82XJVG MEHM@LK2!9"1CJ)=7!"L34&*#&-
F\$A2GP^9EXA"#4E+2+7LP*J>I&IKDKAZL&D6SB8#KNY>V Y M&A!PS;|C?+5!5E!+RZ0)!^GDZDEN1JT"TWBER-
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MI^EO7DO<2H-)U_E74=9^Q_J8P4("5\$@)07\$91>M+H@7=X^!/?DF1R8DZ?Y\$6 M_8;G6WXDOV#)BHS*@@N^GF^X)
(NH VW@4ZWM3C4QOA3;7JH<<6HJ&L(^Z,A M|_*A?^WAT?M>^D;.\$1Z2_-T^(\(^,<"H/<
MOP|_UN;'9_ZAP,KO_4W.X)_%P.&Q\$&SM*H>Y^"32)"852;9*+ULO3E|_>)MFE/>+&O#*+\$\$QWO00QO(==>
(N."BRD"PL.G!;!\$/M:H=@Y.O'M=^F>>3""N<SBL0&%UK;F+\$UDH!2R<&8F99MO!1RVL(*SGP_N MYU%O)U@^J
R*.V:U4AFDX76;.:80K Y Y.M04F#MO|.U+SOO*+(*R-11Q|B8 M.KQ06;60DR>C*AKD0-)2E@!W
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M#;2!8QZP39>472RS@DN5@1.E!%A.PM.YX^#10K\$Y %Jc M5\$+ 5%!(=11C>XY0N.%)&P@^?%8^I&SC@@|1-D#5
<J/X;:U105 MLFWD%R9IF>!T.VM=EV0f3."D4) 3787.9JTT/!@/.HVF<9 _VN!R3#6|=^3^M?1JV.?#=3T9H7.XA"V"
(H!N%3C.A62#25B&"G4|V:?"HW3<1|".D-Q4I3V|_M4=_*Z&QBDAM9;%FOKS5.2)8":K#1KN;^1_"A-D*9P@L=6RZ0-?
8+JH5MW\$;F MMM? (/KX^49&_U&31.O)=SOKP;@6T<.MIZ6PG"!DD*4C_7HJ00"#Q_%*N
MAD;5Y3SKG4=UADG/U<#|JTT\$.A3-66=(^Z"JL4BDHD00H?I?PWWF?Q|B.-W MG_Q|B.T^GNSI>C9=D(7.ZX*(.B!M-
<WIS<H@BUSIK*N#N4;.:&9FV"YCY)+S04FC>.P6MA@6YK&Y-.MS*>|_O!;!E!^G,+G3X)D2.\$W('W_>X;U@M|^ODC?
EX5DFR'OQ;1>0J'Z.YU MM19."(51*-4AVR#*BIA""%U(OM)@GJ=MG0;+5> SW_4W!+=JFU
MY&1 LP1AZY.BKD^GL7M_J9SRYGVWK_!T"QO5G&BKVF2.EO+8>=|ZYCU M.A18&V98M#.(LC,ZEY1LL8Q! ?HR
R'4->H5:ME(R5'%3^J8>'C#0S_B_XCC41Y!|LC+H5>W6/MLW7>YPG^JHWY0|L|U3K.K/X;.:!|= <
AH0'1DA(31XQR5H72*;_M3-\$3TWM=VJTHZB|Z.W(XZFK|M^P|C;\$G6MHLKRCVV4+428\$V
MF55L:A5;&_!V>G/26ECOWM|P.@QT^6X+^2A%_PIV0Z)3ELEK!?"IVR3\$Z!_M_-L2@ZQJ@1>#9+16CJ!D@0L#X*
MJ#H^"Z4&GJQU6+PMNG4X.7KO^&!CR@=TU'O!0+!S;.%!URP?CM,K!)OK<"6=-M/R?
++Z^);_H"YIKR>H;_|=+S|VRP\$ _\$9IGE+L.04;3^I?|_MY=2H(&S26|NT?F/6V1>%TL08*._#S|EKYQ&4.PZ"
C!%;_W0J6S;EU(LB=I M)YO_C2+>E=_(O5O^&_0\$=G5;GMJGZO9|<7MP""^S@|MSS&\$-WT@:W;_MD|0J58@F-*M@?
U%T11+T1E%;3!);9|P+Q?W>5/LCS^()NM3S^\$&G/5_8D+ZU9M#MGE>M#)(E1++KT2_9=T4N?1^@9\$F&
<|EO.2>|Q>?_9;1J7?Hf=#B'~L7/QMMJQM MXU?Q+@M%8501&7B"IO!";R6=+41L"0H_X>@11.S^!ZWLO^_
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RJCIA88*|/JS**;&T.4((FFXXL@?_%@|ZO._1|H6Z M5/8(D>N|3@/0|!8A06FS|3UGA#?
A7%LK8+WAJ7I0\$O:XYT.=LAS|N?>Z;4 MID|BF*1!8@VBN3(0\$Y<0@GIUV6W|=J MKZ?I-?_
A=GE)IN|/_K"ICQ\$164"9C4"53!_IZ1H8F.9H|H6)<|_4T-R;L
M9>2;#P9W>K!\$=781QKP;L!+.;&5Y1P.R8V"&_W|B:PA"6Z".Q22JKU.ZXM)_M.8^/@NHI-|(|0B.=12V>.;_IU07RK_P=?
&B00'9B*1>|5;_B39)8/ MTNE>F>5#!#QV|F@KB6E^E;I.HJ.Q.N0B3>(VW9))9BFRT'8S4A*CRGPT/>_M-
ATLP8.81)=|OT8<(MBQ\$?)<MV7DH)1&2QCJM|+=/D6F|N_MZNPLCLK<'S+Y EXC|D=&Y &G8>GDND|E;I
J;8W3W6|E7ZUI5D.5D/?E!L%Q?;%!!9#;8QD|<-%Q&>+;Z#P5!;S|C=D|27|2L,C|OC=-B|@7SU=39?_M3OYH|>?
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MVCMI%Q=QNB#E2!US'0&G0=7BV;|!"3FZD'(RK0<\$-|C6F|34UYK;_T*EHA8R0=-W(C;)V57L#++&09Z<|_
M&FOD&BOKWO9 M=W2|.*>J;CJP>+OJ&ZY;G'14IM&&PNB!%('Z7+%T2%P\$^D/L_A<3&Q|L)XD
M;_0P9@#MSX92Q>@!RDIB3_)SX|C|&_G.NTS|088AU!SGXJ(M%'I7E^|V9 MI=|(|JSX2 TE+S'3B.^R=)&C'4/W^?
IY+|QOYUN:F?D?-Y;PB)U04AH\$9BU#(8.-MEJ);VG M2;@Y* 6|5.990=|@_+>H;_#&&?<
H(>HXB5LE'VVK+O%+J#0^2N>MGV12T M;SDP)J?K!%;D_GTL<)|MKL1B=G;_"RQU
M5U*=/+&%!6|2E;@*^@.9HX#W;V'S@=I'PYEG4OOD3VPW0V?>9#7?>(Q96:E M=T#(%;!KGWB
<\$&'FKZG=AH?_WO2|O+?G-!|_./W-H+T.KOU'N?GE1UT1 MM9KTQ7(*N:Z0-
)*3W(*MLW100\$Z1);53*/>+JH>+K&_(ZF6=2TL|!M)'ZF<_MGO&V6DBVGAR&Q918^ZQTC!R4#@4BUN|4Q&51(H;
(6|^S|'\$6N'AK#H5JH7;D M7CJ_VINK^72RK!/?_+^9_%5_MYTb))DL(1D+S_-D?J;SZ)420(ZB-E)G0|YI
M8X0|3DVGp#16|_!M-!GAZ5U_7I8#"I)4R5"2(6;./D.T2H\$7T00IG*"X M_UR6Z_?>=CV,<5\$>IYH.P'8|G"/#F+A4M;
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Z1.R|^8^EA;_M7W;)HDDH/H=V.T#Q5L;7=4NZ3FFM(S&8&('41&#ID!;MD_+
M5_!0!+>+KOH^!9.M=4!|Y6;=Z<O*LYMK1VZ|!P%J+73312GC(XP<4!1LF9*2"P-A)GOT_9>_|".&Z?
Y8|@D=WGV|>MDL;C_X+L<9Q0154X.8;_>2^I%/S\$0&@(#7;_S5|Q/OF^FN!QRP.Y!"%S0P#
MGLCI5;PX|.\$A2%Z*1)L+L0;9TOV\$O.R*|_+,%DHG<-S6?FOI(11C(30MC);%*M;|%GF,F)=^'T2R)KH
MIP.@K43T6J;YS|N'Y=Z(DJT"%YK1K(1%\$ _QLL42&?;!#F?C)=5JF4\$+3+K2_(^S2|D)KODS%U
MK#9>1_'W9DK5|O'LD7>R=?+HU(2%8|ZK_6OAR1PW>@*|J37UX7Q#QLU8.&_Y MKO/TD^U(97,-?*,0^|>I*;
(TS1_MG|HG8EUA_Q|VH8)ZK;P2FGH.RVS^M=;777WYL?K@N_|DZ1(HF5E.0 RC-

#A1L0*KH3#G\$!2'DSERXJ0=CAZO MJQY&91WYH% ^N%L1+A8;9A:KHLV8T.F0#&15G0>M,K@0B3?FHY"!-!%MP.&3!525CT0!-!#KYEN>@#;FO9-T29%-X.S(B!H1)*-X.25.@4V1A^YYD7K MUOWP=P@8&4CM%/M@QM&Q4AYIS-JGM=?R=DK..YV.O2G#)3!S<9(0!H!>-M@T.C01:C\$YEN*=1^>HW? !C.#A>6!VHNO'0.RRJ!P?U/F\$HN*L3:>)D!M3)1UN0D95F)*YA"B:EYLN@J=Q50QG^E>;JVL6W/QH6!ZIR(H:"1>@-G-1 M.P#(#BNGP\$07-7F4*KKIUG7L !@N+!\$!#%3Y89WV2/#NP1V^G!%G\$P9KZZZ?4 M"Q98*B@Y%!\$5!1EP GD(\$PL/J2DK&K=10\$(*2-G:\$@U%(17913 #&:3NIR M4L -4.:X^%1E^8!YLR!JL"1W3!SQ=TS+IS!RVC07W(FS.1W8 MKIT!.*<=Q^!12;CR;/1@DE/^6.MBT&F(JK@.(1)5AP)3;?B#PYAPOZ4?> M.P.G=*HN:V!\$ _CJ93N!U!*.I09>KBA@Y6\$@Y%PO'5R>I^>S@JNRLW*Y!G%Q<3415"L7\$H@\$1EOP0=M M(3 7+>,>MIZN!H&L9U10>\$T\$G"!@LG!)?N% C)YR(!"YR#X:3PT!>0QW> M4R0D%,OGAEZ*UB^6-!^KI<^("\$.'! 'T*@[+ C>J<|)^IG ?.\$#NL!C N!H M3..<.3C/!7BOK4V))J2M;Z@'1(SK?@|(E-/\$W0%>WJ5T!8T!SQ^U+2D+!;3T M\$EBHDO B@!U\$2@KJUV4W13FXU-O??^X!>@#HN1H(?<D"J6!V;3V3;ZW#I8 MC\$=+G10'CSF#BBZ" Q1H2F5X2M;6D'4(CW!'+>/6D0!)G!;"P5\$M9;P1D W MJ56K)6I3&!@624#!.0C(+43%I+9T-E09L.CJ\$7K&K1P!ATU=26;52(-R)UB.0!H@Z 7BEV&I?E_ ^M56FWV+Q?;7?>C)9V=1U;+%"0!HZ3J98TO:3..!8#RM\A:SIYDV7G.\$ MUH!;I\$Z&X!UHK=N"J=V5MA*YK99*!Y&R*!(XN!J225K)X"RRR7*+AR431& MSK.'F18XK;C!7!7B4:30 \$AWS\KN7+9>+U+!%B"X9&BL\$313-2^3F+>M MF^>^/T4GM8C'L??IE^=060> EN67+!O%I@* I>CK!==\$.6.92.)\$DJ%KJ H\$IB@W!UAXKL/G38GT% C'?\$27K"P\$PI" MKW.N;M=)=7:P=P!AQ A.%/K3R!# #7FIE7S1J4>.>9-Q3!/# ^BE-7D/Z!7&WP M8A5V!UC630-2- #CK:JF(L'5YH0.;C2PID0#X1WTSSY2./ORY'7#X\$-XLVQ"J M!Z/@J4=O"WHI BLA*(BH2%^56KPOA #CO,E*D#>E! MQ=" -66DTK&N(!><3.Y0UY;""\$;5)X>SLRPM3/!PG&Z.#./9?@^.#J ^KTH MG-U%;K866%;(2.X.K*MI_4JR=5H<.<6.(1W3RFD-M(P@Y-L:HZ/%J=?\$NY^T(MW!YMJSD&'H6L M(W\$K2+>'9!82Y4CK5!&)B>3F!>VUQ00?%!MO_X- ^!+7JHB_N-83'SAM,4MC M2^=8@DZ.A>M3!P!A3J7W\$JP0G\$Z?"%E77P!741TA.ZHPTOE*Z!X#ZG3:..5 MCF;7L@'M.E\$JNY=+U_M+GX!)AK7@RH.OV&@/3CKR)E!/*ID964RI=%Q'%N> MT 4'T&A!H!NXTU!J <7N;YXN)&ZD0M9%>0(PUOB-Y!F<(Z<9E&ADG*Q78U7VY M)?_ACY_&&C'!>-I.C7Z.T!81N!MJDA,EI^G*!PT3^ZN! 6+8.T 43D9*2H MQ" X&2\$9SZTLANWWUR&?3YMFH!&.TPTIVB088Q?>UOHBFI"!T!NN2/1!J MK00RGXPODNOJOI>3Q.-^32B8;2*UE,&Q0YCPL0IE&T6!\XUR(?5DN3ER!NK MS>?EJDX!/?>E!L?A.V>#* !S22!E#ZK.VAR1%SKG7/B5RFZ+JPCJE=3*GL?I M.!YR(>?7X!\$B@P?KZ6MJO/JTDZ: ^N!_!HS<5!BIE8@('". RE@&T0HRX;3*MR0IEPN-X UJC X!;82IE..P>6(&=@#5'Y;+!2)RGJ!+5G&J_00Y+!U>7EY M^6=-Q.7? K^>ZGN=A!>>+5-NLW.W(S-^H.^ P/4OZ_55'0CUOEP7%?IMS!M M^6E91^DO%QLZ^<6V4_WZGZYGS!220V!A:T%!OU! ..2..UF0M6YWG/3" M';+V@C,^<"H YG!^WQ!K!> FSYL+W!+C ZY2!<0%_FU")WL@K&U_ =Z0S!Y M,@4"BOEX4(E52QOWA !X'@=!D7;X'DL%IT+^AY*VO6WS'+5E;5OEOP=5\$% M0LR!)!+\$8DPW*J+K%%A\ZK =^F G!;H.L IO!N/G=KC/TS7% !A^ZO->A.6 M=HU4S;'+V#9!YM\$\$\$<.(ST.(Z510;..Z(^/*!FU"!%Q*1G1'.Q^G'^. M9USDCV&#P(TB!%B*ZZFDR LDR#JOUR+@1/!D746;?N?IKG7-V*9X.8@V8 MT@'0.FZQ?GBYF!%0> ".@1%;NBSQ^LLZQH: ^Y+!>@V? !SHU3.P)TQJ1YMU#Z>_@OK\$YZ?67GRSPCD! FB M@RF0A MIB#!6_K*1#HV.(WBV?*BF!WV'^*S1!PBV9&8!-M)C(- "Y=\$5"TG'#DD4!<<=%LX>MR0803HH^R'NW/*HDS HG_Y%_WY.9PH9.# MPPHD.!*1".E1@RI8M#;!6&Z:P?!(@!)U3VN1DI.C K+!77;NEW/I>+ P)5UIF MC 6&)C! (TF90=1!4X)6>16(RB)8!+EX<|PY-N3'U@_8DG7!Z M@T1E7G.0UX8GS) (RI35D5>L^Z!PYQY('85B)7)E!=-K!>KGT_8#SCD%^, Y7S00??YSDD&H?G6Y=OX! +5<YYFJ%/ U1Q!A^1!Z!7YOMTGHGH6: MHD9;D@&O5 +EHX!HM!O25(S%9Y'!_Y"#CG*?C@|IPS-!"Sj\$!#_!#OM<4!_MD.L)- Z(RB9'?B\$!B1SBEPG&?SCI71#H+C?<? 8#X3GE#4!*EB!AMWOQ.Y7X MW;7>EWMCDWY?7N9/J_G%!:YF.3OAR0X!SQ(#NF&AZSK2!KEX%6SD!N.ID'Y M.M^8#R!3,2)F=2!_F=IXXY_3/1^#9_IQ\$3SKIAGF4D/UU&#<74(@.=+!WT M-D *S.J47(BJM:XXH'VJWP^A1!>SYT *HZ;S!FKS\$2^N+L!VGWSINEI^M"YZ6TO!TJ0)@3\$0_!D3!>C;@U?PH0?M<V!=(F&9M)QLG'; MMZ!TW:W_W4D<=IOWR+<<9!H^*#R9!X?75C 0)IR4IY> YEU*!@BZU723<> M!WUG!MS5UN#JH!DTC!BNJ3_Y)GCJNA@&3!HK _O<;YZUB/_OL/4*4 M=7^H.;QN:S?>QVO\$=)'_M)JB- !D7XJ!=-&.!>3)ON&N2CA@#?I7) MHZK;H"V!QONB(8O@C!4VJ=I?9:=9TW8W8FO!_1T=<<+!+R44 MT@11U*68L6YYB1"5RMEZEKUHO>"KUIT%?8!EH!4'0SC7 02?&-INC?1!T!GI MJ.20"68AV"1!(^2TXVD:JU) <3YK#P:Q!_6U!T-H/744^F9.S6W5V(V\$!4;4 M1%ZC3.E07"&IX8*DABD)6B1R=[SU7N^7?7C!4!H8;=\$4%T? 3L<=<%.X+^ MOHLMV5C!(ZD"<O>2 MDT""6.+;T7-@&3TR*(%T!@=4GB<1/&^_5_SQ&=Z>@W @/%!H^Q_ \$J_-+MSF M8!>).CS_XT>I^UYKW%B>RK6.7!Y@2!UJWU1"(XY S\$K%"2N!E.9R0:QO9& MS^"ALJEP*<&JE,@>2@I"- :D22E*NIRS.*?>Z!C(WQ_&GCQ!X3YO;^H1*K M+ 6"F'<H+ _01WS&Q7K^#_!W3?^Z7* ?0? _AE!_39!Q7E!@L!XB8WXA=|T7! MR.>W(:?WO0!HLJ(Z6_#6'!1R/A \$L9%OI?Z7"U@_!AIROJV=T"#!(>/Z.C.:4#A^8VU!L MKWJUY;(^M?+G+A36M6=#F!1655!&@L6>/%&1-U+(J+93!JP>:%E+CX>"Y ML;13.D 88_NL Q.96&_3#&33V>)(#):!8Q!)HLAZ\$R.EU>?J3!>DDT?1! MHY=M;X!=-XMTYSDZOJ-B=6*ZV;_EL50- XM:E"IMQ!TUVHMD@6!%FHX\$H= MWYT#0 3)8-5+KM@_!K6TE#"!_!8B>_2XXD5U.V; ML>|T;1YJ3Y\$9FJ@=" V+! I%960!0LNI!AWEV4(CNP0J/S-DOF=6!0'PW9 MT0:H3 C99DSJ '"5C/(1G<*(10%ZG5N>XJ EW*!BS!69MTR8_WU38QN,% MJ&B"C"?L!)8U,(7P^H"XF\$R*,9!ZZ-0*F(ANE> M9YS8U#Q5B'54UO7P+!_X9>' GY=?D..Y OR*?SQD>2<+K_#JL!RB*M<:# M\$5F"8B3=3H1:(A:44B59IUTW.PPXWEG\$ _\$R6-0CL2T#O#X? 5W/(>IHYJV4 M#\$V!*=6N3HPD4PT\$FX7!A&I=LGI!J8EG+'\$M=N)""!&XX M5!H\$KUWK665'"=B\$^%\$6#X5/SMXG!?!Z\$ZRV4/Q78?B-M>3^6_OSK_.D3D. MU@NRRD+*\$(\$V)D+GGW- M;\$M;:QFUY_HGC6B<"!V0<XYY?XWV!5!4DWUJTR!U MDG#?W.M6=?WKPZ=56*QKX22AX#;N!_R",+@!&5 >0;@P!<@%9&<_YD!FF_M.<=M3C-Q?&#DW\$!#M.;?YN4F7/9D-VM=>

PXS\$;%KR.%N;4:".YM>A20'D\SH\GBXE_(CKS6J>Z+78_OT_%O/-FACTZ(^,ETT.^!@3E%0>08<^
MRBU#L1P=\$Q\SW=9D\$)TK(^/JO@8+40\OYOI=PR"Q.4MPE\SH\49-V%B\!@!
MD_>#6/LKW+I_7\3\$17KGE\$9W8"7\DYXDTI_7W="H4J9@0F2%*+VZZRAU*(HHJ(\$H@_MU*081R#
<1"B#\$A6/?WHS8>_IG^!+L\T" CVGCC=MT\48#N, (^_Y,K4%6@_7,Y+V1J2V-8W\W2_MJ+0-S#MP\$JNM2;>(02.46I-
Z3&8Y\G2?_JE\#9">#PZ&A*P-QC0EA>CH^>9M;9MWV+WPSQG\YT1&6=N+%<^88D8-5G"0A&@6AJLC@
MBRXQYA"8'_E-/81Q#N?DRIT\O\@ZM;8YH*?H\|8I 99V\4(8WJO.-@R)-3 M5B>E&-M+"9UY\|.@_A_9_3"\$YAV\,PI
/OO473H9"AE>_BJPO&\|6_ ZZ\X+1 M-C,7&S\SPX<|G\$%/PC%:ZW".="G41IK8U3(R/H'150%I9T#|ZP\ID,4+#+(5
M^(EBTF\FR,,@6)UBR,0'G>|Z?2C\^_H^;T;S>:|LLZ1M6,TV*G\K\+E5K83
MDTD.YR\PZHK\&N09P)MHXW28E\FK^>2/N\$>|NAW=ZA\HL,G+F.<5(&WX4AO MD/K7?/-
Y6_93ZSP_S\H^6OY\$)N_FSYO&8F5\$-A@A,315&_M^DD0@@S5\$XM6_M\O74#07;R\>:YL%K\("7X-20&U\HSH^7JY_-
O1YU\$JUBVWD\$RM45<G\ MZ0%<Q5,%?"7*1_6,\HJH<@<19;7H\Q?-(WF5%/LXO\F_6'W\5 M-U#A FC\9JHWW%:_
MI@#".00H\O CY7Q\KS>|HJHWP8^?0Z+7;O>AOM=A\,IOOUF,4;.7\$0K')U MH%@@&7Y0\$#&;&
((4MS6>ZG_&9H\+/+\$@C0^F?P\I\NVY)G9E_HAU_52Q^A2Y_M_>2610V\.)Z5R06=9-T*T,N=J=UV_H2?7A@/@-
OYSXUYE3S\;N_U\ 38WK1*_>6?|=T22R\$ M*)T&X\?X*_*MF^0BC?1,R&_.1A?BW\,4XWY(0'@&VCJ9\$C4:>VWE"MQ3B
MU@OTD@'7=2%<1@L^:_1,Z6PB+ZJXU@M)3WBLQVQ\Y8D\CC(=;'NIG3V>S+;
M_XL.O*TE+HR_>|>|"@Q*4X%Z&K\$,W0PI'<1?2WW\8O'T.WI7*RN92%?6_1 MF_HPU6XP*U=_R_)C^'^>J?X?(*
|S_Z*1%C_X0MOZW9N_8V1I2EQC,W\!*_B>PW\!_",B>|_Y"/T;D\V14'R^6R\N>H694L"S&&1KVVDCL_8IU\V\5^'W">
M+1<'W+N\H18Y>,Z\<,"+(+EBO\$%;LX=L7(@NRFQRZ\;EM\+=PB_/1"-PP! M5*Y/\$D^>/#N0)"L^*J\V/?
S7=HN\F\UON\40I0\4TQ9KVU*+6;K\/\$4CF^2DK^1)E3N;8R\<3'IR")D64,L+B6(
MEGDP\4NR08GY60>Q1%C3)KGY4X%(@J_)Y4&TZL&0VCJK19_Y"SG"KS_*Z& MVZ1G4?G""IG0=6H\|<1
H8AG(2W7<0>:_Z\BTCUKD\H11&#EZ MGIE^_TG.?/SS(#8?_?YY",T\>&<>3H4M\!&=^L&8HNL@)PXN>PE&\(3)T_^8
M\;S,O,GQS\=HK<,YT@&<#B?<"Z->_.L2&&<0A,F@_.J:M"R KG\Z_DU.Y:_Q MS\&/P^"U2G&/P_A<0JE-9)C7^W_M\
<^#|\#)H_/_OY66_Q_8M+X5<?EZM/X8^:_F\O,SSQ07\|P=-4F^420A"93(\$D MR"A(=6@;
(D,C,F^R,Z^(8I>UDX#G/M\$.D<@>#9.ST(XBV,=13"29ON)E\|=R MJF8Z\$%I\A_Y)"*(JEF,?
KI=:/1*Q/>.@S\9\$X3@BZ1L;AK_YR\$RZG^EW> MYI\^Q\5\N?H6(1K&C\,3008\HRH2U_D/*GF%F,JF\DMONVAY\$
_.*&8> MPHV\@79G4NV27?VQ0%46C)W MV8C2^82M^I8+("LHLDT@>:HK<1V"1Y\$@:"V-D)
JE,OU:&#.H9CU\$PQW/D0\|_M-\$H-0\$EH#5H\!<_L12P,O*Q%>US7A6>A&-<E6^1+F@0K\$Y1\$S2\$QQW@_N
MRG+1U)2P27L>=Z\ "MISXA\PF\UY64&!=1) LK6(A4=30FOW\HFC=)H^TTC MCPO"&S\L8J\N8Z7=M?
1ZQW30&8KCDJXO9&W?"Z\T5)S^*GK>HCGM\@/?2KGN MH8\G893Q
2XWM6Y>.%>KZ%1(I;"&)">G\,E@|F27LI#V>I;V_U,(EQ4"E(B)HC"*F*3"KKC&U<_3\&GZ4GM4F MC#^8?
AU8HKOUM\H\CV\I-3.11%N= 22BAAB\$ _D*PDPF=DJ%U7NK>Q\^52MUC MG/= #N=\$/D^V-
F,Z,70>BE:&9,ESB\$%&L"A\),49HVC=B_/@_Z+P>S\6DX M'\$#3J;M00Q>0_ GY1%^1M/V\O+J9XO_\$5\;2R
3%262RK).FLP\|@RCDL3%F M^ZV5?K6>9X^/H0(CA_#VZ>*;UH0^!PC-O\TH;U5,T0DUL%AUKV\;B4B#>Y"
MD28Z\U^XS0?>RT>><30N@P0H\A'Z?_W%CN\$DED_,Y'9>@T:O+0">,08 MN?%!*<4*0;>?FUHY'0_HS,YX?_(8W/?
W\6F9_#1,(TO=>\$P\$A2P10\$R(S MY2N34S,\$W7WNM(C?3%T*G/_\$4_U;&MY&#&);_Y#H9T\$1#+7GV@_G8Y\$7
M"/H"00;N#1/9 MA9/G0MOT\XW8KR+R,">7_..!:_@NF\=D*)#(8I59/9Y\ZYQ"!EE<@Y\$ISE M\UG>H9Z>=A=JH>WB\$
_F?!\VO\IR\$8DZZ_F&S+'5MWG":QKP68Z)GC5>2T(R M(R(8LNL5663),A\U" E5-
U+TTD7.OCMW\$I%HHU^C/6\!%+A7(7*!M\^116-M%|CY^_R2C-OE M0BYEA8(&ZS%:\$+B09A\$8\PPZ6_K M5^_.Q1\$
>M_=";O_I%JISCAWF47\OM"+#1U4B_W"E_E9_JEM.Y\).O1Y?82 M+?7;)T00F_+GN7_15)<3R\I4/5U^N:D_+
RQ\KGA(J\G.M55OU8&J?J_M9&H)4?EWEYN;SX\W8P_M?1D\MF@>5B;VUXA\@.\$4=P&WC(*LMN\!M7M?ZV\Y,F\I
M,7GJ^39039)^^N,KUK*_US6\^62\;/_L_&9J#O\$)(^04B\$W\J^_4\NI S<<
M\$S,F.^Q9DIZ^UIFF8,;"IBBU@17;TW4/L\7_7S^O&7\1V0S_!M03SC^@HM M07-
Z\$95)&5QB\F+*%KID^'=##"W>H\U)GFK8Y15\$1&E-O3O)7F6Y,*L3+\$_'+O)A^Y\H3_#9VCD\Y-J_-63Q%C3J=|GVY MCO';
D,N,G*06)22A\$!\C\;MNE\|S\^V D?_HKYVQ#/_+(TL)QW\HA<-_%\G M\!SR6GS"U1<^8)1?IF3#602_=#%*JX
2+Q2)10A*CW_9_,TVGU#G3 MHZB9)UTE/+V3W?I@2U1ULT')S_ \$2<8D\SG_?H8BBQ,PL2YA(0.03EZN6_;
M\;2\43)O&"M.X;?RE\!DKE6.3G&P43\05B6(NF1@Z-&94@1'W_J\VLHD#_ MCC<4>0G\;S\|C?^8VV"-14H-*H;JE<^
FH_6?#C-3"QI&!\+RE@L6R<"SIET,S6_!L0\$0C(2L25401?0CC0^FWB1.#V/CBQ(DA M_-T
\$_.(T590K\O_WB\NVMAE=DE\$J4^J8HA(D8B40H\$ZD\,8S_!YH\H\$1C\> M%V_Z\ 3\A<2_YLA9@_W3?
R\H5O_<V^1C@ESW^ZF4+03F&#_58B_.;G\JWIB MCM?3\$(MQP7881\X#;(2;NQ\$=W\$D7Z4HFL\I3TD_0I4#Q+-HB,)
(>_#W<|@18 MT\|^D0%W(%%3(#S&\$%EQYV121C9NN#V34YVA9 M\YPC<#I<_*!_&92ZVM<4J_H\@/
M^NOA.B*^OTGRS&8U@'Z&A3_.N:T'Y\O.G\H\5\|MOWC7;2.T3YY\G<|_#RF4-D5Q\|-(D M=!
(CPI\3CYL=OO.WO#^J6N6_CX+_6_^|O_!_Y89Z&MB0\U;VZXP)E(LH1 M3X^6Z&H\ JD\3T0PF4<>A).FC%(9W/HB9UH-
/+%,-(+&_)Q" _N\$^%F@(\UT M+ 3M\1BL^X^F:9D%J@!!WK3
*7&9FHN4#RUEA14(@RBJG4\AIG6J\$H\4@T@L695@ONO+OE MN1)5F6\TJDIC6\$
S_X%)6%Q\!BCW\QA*3\&J#0#+Z%6<1 M?(P9,G,8E92&^=;OV%NI_12J&_X<Z-3-05SALAM A%1H\7<<-H\G?U7O>%
MS(Y7;SB\$ _1T800_S&RG;(*QA&\$H831D9"(8E\ LKD>+>K.8PF>0\1.6R.RTCRFOQ*9\)+)WHG,(4SK M_T'
/63MO5/1U5G3==&04KZ\IV6&425Z38PRN75\^-(D2F6=0YW2,>7\BWS MVG)-G_E^<Q<2N
3C>EHCL\H*#XE+V4H\DG_B-3G3(CI@/H0B8R0+!>3% M@T,O<::"T1"9XPG+3 Y6\$Z^B\HOV_";M.IM CMK",I%&S0I-
9Q"S"<"T MSR44'E)N;?1/(RW\506S7V*2\|QJN@M05A,H+R#L&5I"\$FGI0V@D<|RG"" MD\I
|R\|M@CS9&^P55+|;H22@T2SFYE_4'9TNH8Q6)D4@&@DE,(_/"ZC3*!O:3 MW*X#D\1CG\$FEH_UY=5>AKZ*&<#YI"
8U)\$^V^C1^J\U)Z\6ZYB-WT_XTC ME_/_IG\Y9&@F\@W8\N?G\S)7AK8\>VT<3FY\9R?H9YQ\Q\8A%EQ+NO=B9AWA^
TCP2\I@&HJ^DT"Z84&)36) M.F8.DGECDO1H=>91_&12TQC_#6%5E_!_S@^1V7_-"6#0^L2(SM.E"!H3IP_M6#
/A6A\%IG16_-=X?!\O;DYM\P6_1MIL)!E5\6*0#%Z4%M%|DY MCKIMM2OM#X1^Q MUI/3G_^P7&Q)1P#4\ M"\$;U?
+&+N\18B#03\O"KN\IG>5C\>_*ODY.F7_#VM\10B=|GT\12/XXOW MT?V-EB&QJSJ"9
&4UIR8@>4TY\H67\H\N7NS71>XE"N0RI6\+ER%R=F"S MUI\$4A3F=;/947\U?P_\$(C=WP/8WX%X==D
MA8PJ7",KI?G2A_N?_V9ZOX=8-F\QUAZ6;B;_%6\@/(9U9*W N\H\GW&F
M=1;UOR.AJ8=VZ\Y^0PD#B#KU\$MNWQ&'Q\1.6S_+U0805J%^73-)N@4&#)P M8\ELMZ*N-1\$OC,?9=&*=&7PN&
M38B\H6HS^UAIM\5BA"XNT DA)JE!"2>A+D\LFYJ.8LR<_R\|H\Q\&O\I# MUX,/"MK?PYQ3PZG?
|PN0G8\;=%DA\$P,4*YQO9B*22Z"JMUE,HEL\>SM_1@ MIC3\CF#68W8?0+F&?F\W^6+^Y>K+S<_64U%;TITUUDAQH)?
@/_M%0" Z(=@_TR3\8HIWS MW8P+^70\ _Q^E2Z")F>F?GC\;1#50OR\W"N\TKNI/_F6:"7HCD@4ENZZXA M\!>Y
&8YE))9G&4K6PCW;?S%0AC;+82C=9 F3S_08A?KA:50S,K%,Z\$C_@
M:"1",&DA2\$D<4BYFJ>J\O\$<%SL^E3T<19>=QN"DH">G\F>&H_':9B7)1(M2+;51G1\$!24"*+0.T;\$-
J\K1%&IQ4>\$DFN\$8ORM)KA_|=)#=Z\#R(W,O\ MR\LIBRE)H@0#6\I^@A#"\$D*K_*VJ19<I<3;#*^<^M_WTFJ
U\H9\$IQ_ MP%0BOK\H<D\1^Q9K3^N?RDGL95W+%S8X8\5AMDQ#%#@7S&."4\$NBO(G;BI"#
M=|TT\$;_I_K/OHO\$;XP\$F\87XRX(2_ _EB_E_:=%) "SJ_P3_M^J+/"22+UEJ6F13=K_8\U)\29^Y2XL
)FW)D.WS\JAV_SC(N)4A2C&NF M)91D#"BA\$WA1#/\2BM71%0RC3,(\U)\R9\12X9_)E>9.B03NN7"(G\JOFL
M2_U0DS%+FEG5\G &(3)6Y^,(OP;NT7\4&MQ1;K_7U+BW+73@^1LHP" _SD/< M6J\KO+BY6>\$^Q(?E\G+&-3H5?
(=0@#%DX?_8H8@46AK=1*&C^OX\WVPO;#N MWQC6)^?PFW_D*9+";/_D9,2"4P"E^_I_KXJF#(

M>S8!M%8.A5&.Z1.5"VIEQ(2.7"&W!5S@&923LM8XD7C+*#53R5G3?&?+7R.F.M\F)VO!\$30IC?@97_H1%>.\$S6)*HQ9W1V9>K^%XG@LXVEA%2WD;."E\$1-#^-\$1EG;=!9XI8S\$Z2.J2/&9>VP(-A^289TD;.*TQK'=)3C^3AG^QYMQ.00LDN%IW8W6Z#%!;D!-EGNHE'<^("S6^XCT+G/.TGY=S)R-4PV2&.2!M-><\$#%&D!P_%P_9AH7^1/@7@U1U319"4E"S)U."^;9/JYW^FM.0&NUP7-1RQ%@S^BH^HZ^2+4IE=O*AO6<^)Y0K\$XQ)V(CSO.M^20-OE*IX\$%^@5\$7!7>D6CA"RKQ(+7625?2R.M^125IS_@;A95BGJ@#F=8#S_M!H%8%U37_&?3L^F.JG)CWYXSV.MF\%O)/E76ZZWWS&U;?8?%XX=+'Y>7ES\OMI-YHE5-D%F1.1H@^!(;RK)-MN=/_BSS./^3W;:SS=8OZW\$9WPP31XM&).T_JR29L.Y<;|FW:1\$!*4%*5K&_M!+@LN%_8@W^/VM%:9U;W/^R9RLD)@-HD.SL2:B;?X^1^E9<*,^(SA1E/4V5S.M1Y7;||8O"S)H%^^MYVM9Q?<\$JD.2H4N)8P*#MI82\$\$.R.FIY.OPEHS0.F.MN.&9=K9-(76IX^ML%=KUL_/+XKHC:H8Y.I.^.;.CW5E;>GFL14!K4HHJ^*+5-MN\$KXK8^M-7M7!33\$=P?CGA_C?C%5N1JZ=VDP">B^YOOKE9X>WT=1G&-%U+MI(HA6#)+BP\QJR18*B./ZF<3>B00^Y<=-9(J&FZ(>J^N_ZH\|5K7:8!F^M.8O_1_G.\$XO!>63@64Y#N?Z!>&N4"<*MYV71%h+2).A"G!;9\$A*>&Y#3!RVKH5Z4#3K\$9V_>#TP\$|F-17)"5!/^XR.MD\$6U\$U6ZV9?Y>ET-IUV)EA#)VF(MN;.<*.M>.4RH(F1\$5!T>+PO\OE?;X\^MZO(OA_IU.2*1.WB%MC|>SGR_F9=MG/(6#;+^)3V&7Q2#NAMYPHP3?>HO;:W.M^U_.F\LCY|&I.X_6U.@;M2D)1-QN1J_9Z4H&+BX!T3!L:9OU1?G6FJHQM%7HO^C%2)JL2(1T(R.YFF)^^^\$|X9!+98#71=;NX64F#D)I8"(89ZQB+J&/K.M+NO!3C:MZIX4/(HBMISL@-|ID7A3^&O^\$^"RWSS.|HJ50+I.A?I8.JM1>&M>PZ.+^)U:@9UC8L7)_1.*M^ZW7SWYM.IU3_B>G39I!""?>ON^E?B-0S^R.7MC^2A2+(NLJZUDS7O49CW3F9+\$|G>:YO3CAM25-/L!Z1LX<_W\M-N)PJD?6/MQ>J6VO?_?SOS7=|YL|Q-0VZS>>UG&QUUBA.DN=1IJ8^45_(Y!|4%>"SX9HL.M\$F&3/@Z^BP^+J-Y.RF08|O+BM<|^8E@?#;@Z.TYSCY0W?I>>V%0+!+!!!AYY.M^DY(UWJ/TL.Z;R?R.R.(HJZ/O&Z|B\B3#4.C919N+@A1+KAW:&GQ.M\$H124BH>>!&MQ_?/POENJ;"4^P?2.ZP.C(7)7EZ@|LYRM>AFYML=DADC\NMMO+E81YAK#9\$9!B^1!34)E6!^Y.Z9HW3>L7=J_+5@6!-(NS|D.F/4M7X.(;<-IF*/2\$(U^%E|OZ)S9X?.L9S-\$|QG4YF!|=6^2/AUTOE.OE#2%\$.KU* M9"IK.A^R2KKF3E"@-)1TKN'\$!^TOK/.M2;>WGOP\V64|CTN=JHUA-A;EL7KXB4R=7=_5+^/S^B9(O/".W#&U6^(D8%/M1D..N>22G(OB;3PR1MV^HT|4ZD|DRI+JH|JSY%|I>V7NWJ|79^I\$65G.M^_PIM5D!|ZI49^8!4?>5=I<5=,HX0UC^I@F?^N#&1P3-1BY0N1P&Q-XZVU8M+ORG3F8<|@8H/30|^H^\$IYMD.MCZ-|R9-(9NEQJ9N|U-W6O^P7&SFBZ0YXN+I5UR%:^^FNJBRR^<^M@9.S^H532@"&A;(P=2E/50D(6GZ5?!1WO_VVNY=-7%|NU^L?B+9_ENN)M8+O&S.2D#JDH<)(74\$""^NIF\$%(3IT3@V1GOWRD?K7*>#&1UZC=D|3;K_U.M.G_0WB;I?D!CXO|RL;Z2Z1M_**)MXE^A9IPK#D%RO!M:8^DNOC46YZ;6@3_N/I.N^L.I+K@9EYCU3/_#+X_"?QBLBHQ<*DS^UUVX^"+7")!FZOEI1B_MEQH=Y7B|OIW^0;83=KX%0/^&#R7ZA@Z>%6MD#&0IY5AKQDC\$M4@U.YBM24HX.MLYIU..(AIV^=@_N%|QI!"Q_"|@EF)F3!4ZWIM9;|0^17,"8DD\TKZV1@*3P>ML#X!/?#C^IFK=#.I9HJ\$;QER4FT;=\$N;.<-4M(FCM^R)IY!;MAI8/NRT2WI&HE/P\IWI|BG_"|+N^3D^EP@="6V|K..02TH*22\$%QU\$1)*H^SZ7^Y#.O|1BGFW:#SJC0\N3.G!S-6Z7QM.Z:KU59;K|J^R=>YAF343B216!;UK;NG&TH_C/I/A(Y^Q8;A3|_OE|_MLN>)K#:\$|2!&I6&U3(AY70_5!W-VS-V758MY.M2LPND;|DC9E_N5;5F^O46C@|QI^_ON!<=^7XC#Q\$VF)H=L5F!^9<;QM=|_JH(4K)L7B6A=4#CI@NQPAC76TOZ9|VAXJ6VG1I^KI?%D%*+T\$Q560.MK07|GN|;6WB9CR;|)!(C^4YONO^)ZO5P|O.3VE^L&D4I^AOYV>OUU9=M.M.Q;1|W|Y=YM^VUU_RZ?EWZJW@^0!Y7>+Q56X?>E>;6HA&">L5+Y%1M5+O-M5E(O@((72PQ|67|CWG^*=UXP.U+S;WKIE_"JL%\$:BZX5MGZPAU-R;J|#MISIO(7I^+N8>E5UEE^#B(42IE1;#4DEX|Q:6Q|A)Z&%SYRE@9|YIMJ^M^DGG.Q#2-N|(WF;MU:N^?|?9K;Q:E.KD3XMGP|GS9@+1@4?Z64VY*PX020^D.DMJ|BJ9_W1@|M@P|Y13^2_2_V+J.Z0.*L-K.T_SK5HO?16?(5+B^:|7.^1^+^?/?|&SI7BOPMKK.=IAXL&Q@Q^M^("H6^8CF^R^JYD^13|O.C/(GIB9>#WH8!^M(U/E6CJ^K;I<^;\$>N?%Y>\$B|WUW|;6SM@K>\$.3\$L3^D3O+61D68RMK)LC=6!M1YRVGN_\$KVA;|C7;8G/;I+JYJMNY.X>U1+1;TX^A:1+606!|@A\$Q)J^M.M#|W3#|^?9MH|_RC(;D3Z#AZR|VRT|84S02#6)|@H8N\$D%F|j%V*3@GU77/"M"."9>@5+&_Z^"IM|Q)XZOO;|6^JK;OYXVD_?1^ERGR-3^|L8^?1_4VM;7_MZWG>=;||5-2A:&EKA+%69NDZDRR3\$Q5|JM8_FK!^N<MYTGH40_M(13^@*55QN9|+08=<-H2N5\$.00\$8U.4&-9^NU7;JYW;6I6H<4>HZN.M2VGFJHX/5RM2#6M|=|^"ZR""LU08%SS\$&@E550-\$<#S|2%RF((QOI7&*K\$4;MWG&^GK;@;A2^D|^941Z#J=5@4<6BN:S\$M^AW;^=P1|ZW0.^7KV81)^6COQS3;130URX;+RC2ESH>4Q/4D@BE!5%6138.M.@;SY\$&FK;L;14_"\$|P+K?M=SGMGO#JO8BI^9\$^01F9P6L?P"=MO!&=HBLC.M(V>(-+968/G\$HWA.I|J1^I9<K>U?GIU58K(EL=23\$74@K_W|QO4@|I?MJ^|DN<^|A9T+;D4\$*1CY.BYQ4(<9@+S79_\$FQUMGPU|4;N^WEBC=RO?7X#)43N#^W.MY&DK0^PYIV+@D-FV@Y%|^5GMY8R)U.2^IF?1M^UM.IU8LTVF#|/|FPG@*YX.M9#JL^5HLDT+TW1X^UB5>M#N^KF53_UV;TL;1U;F36A_<38^8A?^R)XOOV;U&KLA^7JVSQ_P!^N^>4Z2^4Y!Y0_M;=MDYYWODYO\$.X7)QB2PM|+9SW^R=|8"3.+5N1|9QW?<22D)GZ_EJ92?M^M5^Z)GH*|2YG\$;KH71=WV.UNEQ6BUW.EIV00^\$6H|7@OD5\$(<-)AH^G.MO^J>2!F:H2);0:A8A^(-8THU2+!@8-I#)M>WEGI7<2P6;I5%5DK&MY.Y^*9DUXN;<CMIM.\$1/JM>?|PD58S9=;@4@R:45>)(BLZ0(R2X@|JZ#SM1.8^MS^0%;^1^3<4H>|3H^*=6^<=3?VIX;|HS|6ZZ^8YF6;>2=-S+^LT!%)M0EUL8HV&H&H35.361L=3^U|^V+DX;=/:LT8>D3(#F^OAU^WZ_BFO\MOU?56OM6ASC1\N^#K=2B5HYHU+6H1Y8PG%5U4X#;3X^28XIGQ|^+=31YFV.M|>7TJ;.6^D36#^1CR)9T5Y|C6QDVKSFL-28Q8A|E(L_A^Y^Q.A)IX@;LJMU^%S-W|I#N>97D)9GZ|A^L94LNH2)6112EA.BIVW|D_|B#=>><0)K\;MG0.HW@%LGGFF?|T=1ZQX0N|K=L#\$;|F<\$L\$Q5&"B"%X^AS.A;^|F^=J9I.^;Z.MJ^8XC\$<=8.^|^I^:3WTO!+9;RJ>*#C99(E2N330YD2XM?M/527J)?P#;?!>OV9+AG31U50?YWF>A|6?|U=|^5^N^R112=2^V=BI^P@>_M>T\$8_SS_^JX0V-I=7MX7ZIEA"7V)"*SNPE^<(42S+9Q0TL6_UIC6!;+S^M.MG=RH&)Z6X5/^QN^3|C|72%^O/GT."|WM+;N>2C^3(9^W|2W(7/=E%(@;F;I.M^Q\Q_@_C&/9QHD?U;1A;Z_S-FK4>_Q9MMPU5RGE60%8@G^!EZ2(G91EJ;D5GOZP+HZA^9XZ2^NPQ+4MJZ1O^FB03M=2_M4R07AQY%D&@C;I&+;+V+M\$N<|RPQ7&5<=|1T\$%.WBL^H3B_<FGH@E<I6&6^!1\$FOVA|1;20GP?J<M8Q0NAQ&L.RSB.5Y_V|@;ZS^2=P">Y;?YQ_FV?R^NZMGEF7D|H(I_S|BL3M8.9U.T<@0A7C(G^D|O>C9-.8;3/N;IZCPY\$P^D=HSOG>_H0X2PQK_W_G.M_P=02P\$"%_4_"@5Y92SU|QP((-!)/0_%@\$M.97@S.3\$M.3.P.C.R-#\$P<2YH=&U02P\$"%_4_"@5Y9K.696|C(M^"/0_%@\$T^97@S.3(M.3.P.C.R-#\$P<2YH=&U0_M2P\$"%_4_"@5Y9-59JG\$C("1.P_%@\$U\$M.97@S.3.M.3.P.C.R-#\$P<2YH=&U02P\$"%_4_"@5Y92D3|SQ8\$#M#@_%@&H&_97@S.C\$M.3.P.C.R-#\$P<2YH=&U02P\$"%M%_4_"@5Y9I^%H)BP\$0#P%@\$P^97@S.M.C(M.3.P.C.R-#\$P<2YH=&U02P\$"%_4_"@5Y9U9^CC\$#F#@\$M%@\$%.(0_97@S.C.M.3.P.C.R-#\$P<2YH=&U02P\$"%_4_M^":@5Y9^V@?BDF.P#J^T\$0^&P)0=&EP="TR.M;#(T.#DS."YH=&U02P\$"%_4_"@5Y9^).C.Z@_5D^\$0.M@\$3_=&EP="TR.#(T.#DS."YX&UL4\$!A0#%&H%>6>Y1\$!%&X48!^14M(-!;@#^1I<^0M.C.R-#Y.S!^29&5F+GAM;%!+0(4Q0(-H|7ED"MT!U.+8!-I*\$5"1Z)!|T:7|T+3(P.C0P.3.P7VOAM8BYX;6O02P\$"%_4_"@5Y9PI<.(^@T0!A>X%0M@&)/P8=&EP="TR.#(T.#DS.%IP&UL4\$!%|@_P%@\$*1T\$!P\$!end 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<div style="text-align:justify">Tiptree Inc. (together with its consolidated subsidiaries, collectively, Tiptree, the Company, or we) is a Maryland Corporation that was incorporated on March 19, 2007. Tiptree's common stock trades on the Nasdaq Capital Market under the symbol "TIPT". Tiptree is a holding company that allocates capital across a broad spectrum of businesses, assets and other investments. We classify our business into two reportable segments: Insurance and Mortgage. We refer to our non-insurance operations, assets and other investments, which is comprised of our Mortgage reportable segment and our non-reportable segments and other business activities, as Tiptree Capital.</div><div style="text-align:justify">
</div><div style="text-align:justify">As of September 30, 2024, Fortegra was owned approximately 79.3% by Tiptree Holdings, 17.7% by Warburg and 3.0% by management and directors of Fortegra, before giving effect to the exercise of outstanding warrants and management options, and the conversion of outstanding preferred stock. See Note (16) Stockholders' Equity for additional information.</div>20.7930.1770.030Summary of Significant Accounting Policies<div style="text-align:justify">Basis of Presentation and Principles of Consolidation</div><div style="text-align:justify">
</div><div style="text-align:justify">The accompanying unaudited condensed consolidated financial statements of Tiptree have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) and include the accounts of the Company and its subsidiaries. The condensed consolidated financial statements are presented in U.S. dollars, the main operating currency of the Company. The unaudited condensed consolidated financial statements presented herein should be read in conjunction with the annual audited financial statements included in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023. In the opinion of management, the accompanying unaudited interim financial information reflects all adjustments, including normal recurring adjustments necessary to present fairly the Company's financial position, results of operations, comprehensive income and cash flows for each of the interim periods presented. The results of operations for the three and nine months ended September 30, 2024 are not necessarily indicative of the results that may be expected for the full year ending on December 31, 2024.</div><div style="text-align:justify">
</div><div style="text-align:justify">Non-controlling interests (NCI) on the condensed consolidated balance sheets represent the ownership interests in certain consolidated subsidiaries held by entities or persons other than Tiptree. Accounts and transactions between consolidated entities have been eliminated.</div><div style="text-align:justify">
</div><div style="text-align:justify">Recent Accounting Standards</div><div style="text-align:justify">
</div><div style="text-align:justify">Recently Adopted Accounting Pronouncements</div><div style="text-align:justify">
</div><div style="text-align:justify">During the nine months ended September 30, 2024, there were no accounting standards adopted by the Company.</div><div style="text-align:justify">Recently Issued Accounting Pronouncements, Not Yet Adopted</div><div style="text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:18.989%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:50.388%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.251%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.972%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3"></td></tr></table><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:700;line-

Accounting Standard Update		
Description		
Adoption Date		
Impact on Financial Statements		
2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and 2022-06 Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848		
The amendments in these updates provide optional guidance for a limited period to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The amendments provide optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions that reference LIBOR or another reference rate expected to be discontinued because of reference rate reform if certain criteria are met.		
The standard is effective for all entities as of March 12, 2020, through December 31, 2024.		
The Company is evaluating its option to adopt the guidance when it is applicable.		
2023-07 (Topic 280) Improvements to Reportable Segment Disclosures		
In November 2023, the Financial Accounting Standards Board (FASB) issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (ASU 2023-07), which requires an enhanced disclosure of significant segment expenses on an annual and interim basis. This guidance will be effective for the annual periods beginning the year ended December 31, 2024, and for interim periods beginning January 1, 2025. Early adoption is permitted. Upon adoption, the guidance should be applied retrospectively to all prior periods presented in the financial statements.		
The amendments in this update are effective for annual periods beginning after December 15, 2023.		
The Company does not expect the adoption of this guidance to have a material impact on our consolidated financial statements.		
2023-09, Income Taxes (Topic 740) Improvements to Income Tax Disclosures		
The amendments in this update enhance the transparency and decision usefulness of income tax disclosures. Investors, lenders, creditors, and other allocators of capital (collectively, “investors”) indicated that the existing income tax disclosures should be enhanced to provide information to better assess how an entity’s operations and related tax risks and tax planning and operational opportunities affect its tax rate and prospects for future cash flows. Investors currently rely on the rate reconciliation table and other disclosures, including total income taxes paid, to evaluate income tax risks and opportunities. While investors find these disclosures helpful, they suggested possible enhancements to better (1) understand an entity’s exposure to potential changes in jurisdictional tax legislation and the ensuing risks and opportunities, (2) assess income tax information that affects cash flow forecasts and capital allocation decisions, and (3) identify potential opportunities to increase future cash flows.		
The amendments in this update are effective for annual periods beginning after December 15, 2024.		
The Company expects to adopt this guidance, when required, which will enhance our income tax disclosures.		
Basis of Presentation and Principles of Consolidation		

Times New Roman, sans-serif, font-size: 10pt, font-weight: 400, line-height: 120% The accompanying unaudited condensed consolidated financial statements of Tiptree have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) and include the accounts of the Company and its subsidiaries. The condensed consolidated financial statements are presented in U.S. dollars, the main operating currency of the Company. The unaudited condensed consolidated financial statements presented herein should be read in conjunction with the annual audited financial statements included in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023. In the opinion of management, the accompanying unaudited interim financial information reflects all adjustments, including normal recurring adjustments necessary to present fairly the Company's financial position, results of operations, comprehensive income and cash flows for each of the interim periods presented. The results of operations for the three and nine months ended September 30, 2024 are not necessarily indicative of the results that may be expected for the full year ending on December 31, 2024.

Non-controlling interests (NCI) on the condensed consolidated balance sheets represent the ownership interests in certain consolidated subsidiaries held by entities or persons other than Tiptree. Accounts and transactions between consolidated entities have been eliminated.

Recent Accounting Standards

Recently Adopted Accounting Pronouncements

During the nine months ended September 30, 2024, there were no accounting standards adopted by the Company.

Recently Issued Accounting Pronouncements, Not Yet Adopted

Adoption Date	Impact on Financial Statements
2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and 2022-06 Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848	The amendments in these updates provide optional guidance for a limited period to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The amendments provide optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions that reference LIBOR or another reference rate expected to be discontinued because of reference rate reform if certain criteria are met.
2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and 2022-06 Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848	The standard is effective for all entities as of March 12, 2020, through December 31, 2024.
2023-07 (Topic 280) Improvements to Reportable Segment Disclosures	In November 2023, the Financial Accounting Standards Board (FASB) issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (ASU 2023-07), which requires an enhanced disclosure of significant segment expenses on an annual and interim basis. This guidance will be effective for the annual periods beginning the year ended December 31, 2024, and for interim periods beginning January 1, 2025. Early adoption is permitted. Upon adoption, the guidance should be applied retrospectively to all prior periods presented in the financial statements.

The amendments in this update are effective for annual periods beginning after December 15, 2023.

The Company does not expect

[illegible]

an enhanced disclosure of significant segment expenses on an annual and interim basis. This guidance will be effective for the annual periods beginning the year ended December 31, 2024, and for interim periods beginning January 1, 2025. Early adoption is permitted. Upon adoption, the guidance should be applied retrospectively to all prior periods presented in the financial statements.

The amendments in this update are effective for annual periods beginning after December 15, 2023.

The Company does not expect the adoption of this guidance to have a material impact on our consolidated financial statements.

2023-09, Income Taxes (Topic 740) Improvements to Income Tax Disclosures

The amendments in this update enhance the transparency and decision-usefulness of income tax disclosures. Investors, lenders, creditors, and other allocators of capital (collectively, “investors”) indicated that the existing income tax disclosures should be enhanced to provide information to better assess how an entity’s operations and related tax risks and tax planning and operational opportunities affect its tax rate and prospects for future cash flows. Investors currently rely on the rate reconciliation table and other disclosures, including total income taxes paid, to evaluate income tax risks and opportunities. While investors find these disclosures helpful, they suggested possible enhancements to better (1) understand an entity’s exposure to potential changes in jurisdictional tax legislation and the ensuing risks and opportunities, (2) assess income tax information that affects cash flow forecasts and capital allocation decisions, and (3) identify potential opportunities to increase future cash flows.

The amendments in this update are effective for annual periods beginning after December 15, 2024.

The Company expects to adopt this guidance, when required, which will enhance our income tax disclosures.

Acquisitions

Acquisition of Premia Solutions Limited

On February 6, 2023, a subsidiary of Fortegra acquired a majority of the equity interests in Premia for total cash consideration of approximately \$19,726, net of cash acquired of \$3,873. Premia is an intermediate provider of automotive protection products in the United Kingdom. Identifiable assets acquired were primarily made up of goodwill and intangible assets. Management’s allocation of the purchase price to the net assets acquired resulted in the recording of goodwill and intangible assets of \$18,359 and \$18,152, respectively. See Note (8) Goodwill and Intangible Assets, net.

Operating Segment Data

Tiptree is a holding company that allocates capital across a broad spectrum of businesses, assets and other investments. Tiptree’s principal operating subsidiary, Fortegra, is a leading provider of specialty insurance, service contract products and related service solutions. Based on the quantitative analysis performed related to Accounting Standard Codification (ASC) 280, Segment Reporting, our reportable segments are Insurance and Mortgage. We refer to our non-insurance operations, assets and other investments, comprised of our Mortgage reportable segment and our non-reportable operating segments and other business activities, as Tiptree Capital. Corporate activities include holding company interest expense, employee compensation and benefits, and other expenses.

Our reportable segments’ income or loss is reported before income taxes and non-controlling interests. Segment results incorporate the revenues and expenses of these subsidiaries since they commenced operations or were acquired. Intercompany transactions are eliminated.

Descriptions of our Insurance reportable segment and Tiptree Capital, including our Mortgage reportable segment, are as follows:

Insurance

operations are conducted through Fortegra, which is a leading provider of specialty insurance products and related services. Fortegra designs, markets and underwrites specialty property and casualty insurance products incorporating value-added coverages and services for select target markets or niches. Fortegra’s products and services include niche commercial and personal lines, service contracts, and other insurance services.

Tiptree Capital:

Mortgage

size:10pt;font-weight:400;line-height:120%">operations are conducted through Reliance. The Company's mortgage business originates loans for sale to institutional investors, including GSEs and FHA/VA and services loans on behalf of Fannie Mae, Freddie Mac, and Ginnie Mae.</div><div style="text-align:justify">
</div><div style="text-align:justify">Otherincludes our remaining maritime shipping operations, asset management and other investments.</div><div style="text-align:justify">
</div><div style="text-align:justify">The tables below present the components of revenue, expense, income (loss) before taxes, and assets for our reportable segments as well as Tiptree Capital - Other for the following periods:</div><div style="text-align:center"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:top;bottom:width:99.851%"><tr><td style="width:1.0%"></td><td style="width:48.378%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.971%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.971%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.971%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.971%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.974%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30, 2024</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Tiptree Capital</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Insurance</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Mortgage</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Other</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#ceefff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total revenues</td><td colspan="3" style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="3" style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">481,013</td><td colspan="3" style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceefff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="3" style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">14,892</td><td colspan="3" style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">494,362</td><td colspan="3" style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total expenses</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(433,804)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Mortgage		
Other		
Total		
Total revenues		
1,159,900		
43,346		
(589)		
1,202,657		
Total expenses		
(1,074,316)		
(44,240)		
(1,121,564)		
Corporate expenses		
—		
(28,105)		
Income (loss) before taxes		

[illegible]

[illegible]

Tiptree Capital		
Insurance	Mortgage	Other
Corporate	Total	Insurance
Mortgage	Other	Corporate
Total assets		
5,235,340		
189,952		
57,739		
22,702		
5,505,733		

4,835,685

160,147	126,624	16,857
5,139,313		

Tiptree is a holding company that allocates capital across a broad spectrum of businesses, assets and other investments. Tiptree's principal operating subsidiary, Fortegra, is a leading provider of specialty insurance, service contract products and related service solutions. Based on the quantitative analysis performed related to Accounting Standard Codification (ASC) 280, Segment Reporting, our reportable segments are Insurance and Mortgage. We refer to our non-insurance operations, assets and other investments, comprised of our Mortgage reportable segment and our non-reportable operating segments and other business activities, as Tiptree Capital. Corporate activities include holding company interest expense, employee compensation and benefits, and other expenses.

Our reportable segments' income or loss is reported before income taxes and non-controlling interests. Segment results incorporate the revenues and expenses of these subsidiaries since they commenced operations or were acquired. Intercompany transactions are eliminated.

Descriptions of our Insurance reportable segment and Tiptree Capital, including our Mortgage reportable segment, are as follows:

Insurance
operations are conducted through Fortegra, which is a leading provider of specialty insurance products and related services. Fortegra designs, markets and underwrites specialty property and casualty insurance products incorporating value-added coverages and services for select target markets or niches. Fortegra's products and services include niche commercial and personal lines, service contracts, and other insurance services.

Tiptree Capital:

Mortgage
operations are conducted through Reliance. The Company's mortgage business originates loans for sale to institutional investors, including GSEs and FHA/VA and services loans on behalf of Fannie Mae, Freddie Mac, and Ginnie Mae.

Other
includes our remaining maritime shipping operations, asset management and other investments.

The tables below present the components of revenue, expense, income (loss) before taxes, and assets for our reportable segments as well as Tiptree Capital – Other for the following periods:

2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

55,137					3,717		396			59,250												Total investments			\$			1,134,091			76,557			\$			35,815			\$			1,246,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463			\$			1,446,463		

[illegible]

397

Total investments	917,226	62,269	72,066	1,051,561

The following table presents the Company's investments related to insurance operations and other Tiptree investing activities, measured at fair value as of the following periods:

	As of September 30, 2024	Insurance
As of September 30, 2024	917,226	62,269
Insurance	72,066	1,051,561

[illegible]

[illegible]

Insurance				Mortgage			
Total							
Available for sale securities, at fair value, net of allowance for credit losses							
772,135							
30,474							
802,609							
Loans, at fair value							
11,218							
58,338							
69,556							
27,113							
41,195							
68,308							
106,760							

color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,931 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">397 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">111,088 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ceefff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total investments</td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">917,226 </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceefff;padding:0 1pt"></td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">62,269 </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceefff;padding:0 1pt"></td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">72,066 </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceefff;padding:0 1pt"></td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">1,051,561 </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div>
</div><div>Available for Sale Securities, at fair value</div><div style="text-align:justify">
</div><div style="text-align:justify">A majority of the Company's investments in Available for Sale Securities, at fair value, net of allowance for credit losses (AFS securities) as of September 30, 2024 and December 31, 2023 are held by subsidiaries in the insurance segment. The following tables present the Company's investments in AFS securities:</div><div style="text-align:justify">
</div><div style="text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:37.144%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.655%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.655%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.655%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.655%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.660%"></td><td style="width:0.1%"></td></tr><tr><td colspan="27" style="padding:2px 1pt;text-align:center;vertical-align:bottom">As of September 30, 2024</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Amortized cost</td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="text-align:center">Allowance for credit losses(1)</div></td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:700;line-

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[illegible]

[illegible]

[illegible]

[illegible]

(84)

3.014

Amortized cost

Represents the amount of impairment that has resulted from credit-related factors, and therefore was recognized in net realized and unrealized gains (losses) as a credit loss on AFS securities. Amount excludes unrealized losses relating to non-credit factors.

The amortized cost and fair values of AFS securities, by contractual maturity date, are shown below. Expected maturities may differ from contractual maturities because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties.

Maturity Date	Fair Value	Amortized Cost
September 30, 2024	\$796,780	\$796,780
December 31, 2023	\$1,020,324	\$1,020,324
Total	\$1,817,104	\$1,817,104

Due in one year or less \$1,020,324
More than one year through five years \$796,780

Amortized cost \$1,817,104
Fair value \$1,817,104

[illegible]

Asset backed securities

26,298	23,820	29,275	26,186
Total	1,033,819	1,010,067	842,158
	802,609		

The following tables present the gross unrealized losses on AFS securities by length of time that individual AFS securities have been in a continuous unrealized loss position for less than twelve months, and twelve months or greater and do not have an allowance for credit losses:

border-collapse: collapse; display: inline-table; margin-bottom: 9pt; margin-top: 5pt; text-align: center;														
border-collapse: collapse; display: inline-table; margin-bottom: 5pt; margin-top: 5pt; text-align: center; width: 99.851%;														
width: 1.0%				width: 0.1%				width: 1.0%				width: 8.885%		
width: 0.1%				width: 0.1%				width: 0.1%				width: 0.545%		
width: 0.1%				width: 0.1%				width: 0.1%				width: 8.288%		
width: 0.1%				width: 0.1%				width: 0.545%				width: 0.1%		
width: 1.0%				width: 9.332%				width: 0.1%				width: 0.1%		
width: 0.1%				width: 0.545%				width: 0.1%				width: 1.0%		
width: 8.438%				width: 0.1%				width: 0.1%				width: 9.183%		
width: 0.545%				width: 0.1%				width: 1.0%				width: 9.183%		
width: 0.1%				width: 0.1%				width: 0.1%				width: 0.545%		
width: 0.1%				width: 1.0%				width: 9.335%				width: 0.1%		
padding: 0 1pt			border-bottom: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom;											
As of September 30, 2024														
padding: 0 1pt			border-top: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom;											
padding: 0 1pt			border-top: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom;											
padding: 0 1pt			border-top: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom;											
padding: 0 1pt			border-top: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom;											

Less Than or Equal to One Year

More Than One Year

New Roman's,sans-serif;font-size:9pt;font-weight:700;line-height:100%">Fair value			
Gross unrealized losses			
(1)			
Fair value			
Gross unrealized losses			
(1)			
# of Securities			
(1)			
U.S. Treasury securities and obligations of U.S. government authorities and agencies			
\$			
24,763			
\$			
(376)			
(376)			
513			
190,130			
190,130			
584			
584			
Obligations of state and political subdivisions			
2,296			
2,296			
130			
130			
34,491			
34,491			

Corporate securities	140,907	482	106,354	(4,966)	396	Asset backed securities	23,009	(2,349)	133	Obligations of foreign governments	6

[illegible]

[illegible]

131

Corporate securities

83,747

(4,881)

868

57,679

(3,854)

148

(259)

54

23,999

(2,823)

129

2,904

3

1,653

Asset backed securities

Obligations of foreign governments

(148)

7			Total	
198,386			198,386	
11,715			11,715	
1,427			1,427	
308,600			308,600	
30,764			30,764	
895			895	

(1)

Presented in whole numbers.

Management believes that it is more likely than not that the Company will be able to hold the fixed maturity AFS securities that were in an unrealized loss position as of September 30, 2024 until full recovery of their amortized cost basis.

The table below presents a roll-forward of the activity in the allowance for credit losses on AFS securities by type as of September 30, 2024:

99.851%		1.0%		41.671%		0.1%		1.0%		9.779%		0.1%		1.0%		9.779%		0.1%		0	

[illegible]

[illegible]

[illegible]

Three Months Ended September 30,

Nine Months Ended September 30,

	2024	2023
Net gains from recoveries (credit losses) on AFS securities	316	316
	(50)	(50)
	(526)	(526)
	(156)	(156)

Pursuant to certain reinsurance agreements and statutory licensing requirements, the Company has deposited invested assets in custody accounts or insurance department safekeeping accounts. The Company cannot remove or replace investments in regulatory deposit accounts without prior approval of the contractual party or regulatory authority, as applicable. The following table presents the Company's restricted investments included in the Company's AFS securities:

	September 30, 2024	September 30, 2023
As of December 31, 2023		
Fair value of restricted investments in trust pursuant to reinsurance agreements		

family: 'Times New Roman', sans-serif; font-size: 9pt; font-weight: 400; line-height: 100%">14,844 </td><td style="background-color: #cfe2f3; border-top: 1pt solid #000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="background-color: #cfe2f3; padding: 0 1pt"></td><td style="background-color: #cfe2f3; border-top: 1pt solid #000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom">\$ </td><td style="background-color: #cfe2f3; border-top: 1pt solid #000; padding: 2px 0; text-align: right; vertical-align: bottom">49,735 </td><td style="background-color: #cfe2f3; border-top: 1pt solid #000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td></tr><tr><td colspan="3" style="background-color: #ffffff; padding: 2px 1pt; text-align: justify; vertical-align: bottom">Fair value of restricted investments for special deposits required by state insurance departments</td><td colspan="2" style="background-color: #ffffff; padding: 2px 0 2px 1pt; text-align: right; vertical-align: bottom">30,234 </td><td style="background-color: #ffffff; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="background-color: #ffffff; padding: 0 1pt"></td><td colspan="2" style="background-color: #ffffff; padding: 2px 0 2px 1pt; text-align: right; vertical-align: bottom">16,694 </td><td style="background-color: #ffffff; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td></tr><tr><td colspan="3" style="background-color: #cfe2f3; padding: 2px 1pt 2px 19pt; text-align: left; vertical-align: bottom">Total fair value of restricted investments</td><td colspan="2" style="background-color: #cfe2f3; border-bottom: 3pt double #000; border-top: 1pt solid #000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom">\$ </td><td colspan="3" style="background-color: #cfe2f3; border-bottom: 3pt double #000; border-top: 1pt solid #000; padding: 2px 0; text-align: right; vertical-align: bottom">45,078 </td><td colspan="3" style="background-color: #cfe2f3; border-bottom: 3pt double #000; border-top: 1pt solid #000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="background-color: #cfe2f3; border-bottom: 3pt double #000; border-top: 1pt solid #000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom">66,429 </td><td colspan="3" style="background-color: #cfe2f3; border-bottom: 3pt double #000; border-top: 1pt solid #000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td></tr></table></div><div style="text-align: justify">
</div><div style="text-align: justify">The following table presents additional information on the Company's AFS securities:</div><div style="margin-top: 5pt; text-align: center"><table style="border-collapse: collapse; display: inline-table; margin-bottom: 5pt; vertical-align: text-bottom; width: 99.851%"><tr><td style="width: 1.0%"></td><td style="width: 48.825%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 10.971%"></td><td style="width: 0.1%"></td><td style="width: 0.1%"></td><td style="width: 0.396%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 10.971%"></td><td style="width: 0.1%"></td><td style="width: 0.1%"></td><td style="width: 0.396%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 10.974%"></td><td style="width: 0.1%"></td><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td></tr><tr><td colspan="3" style="padding: 0 1pt"></td><td colspan="9" style="padding: 2px 1pt; text-align: center; vertical-align: bottom">Three Months Ended
September 30,</td><td colspan="3" style="padding: 0 1pt"></td><td colspan="9" style="padding: 2px 1pt; text-align: center; vertical-align: bottom">Nine Months Ended
September 30,</td></tr><tr><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td><td colspan="3" style="padding: 0 1pt"></td><td colspan="3" style="border-top: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom">2024</td><td colspan="3" style="border-top: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom">2023</td><td colspan="3" style="padding: 0 1pt"></td><td colspan="3" style="border-top: 1pt solid #000; padding: 2px 1pt; text-align: center; vertical-align: bottom">2024</td><td colspan="3" style="border-top: 1pt solid #000; padding: 2px 1pt; text-align: center; vertical-align: bottom">2023</td><td colspan="3" style="padding: 0 1pt"></td><td colspan="3" style="border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="background-color: #cfe2f3; padding: 2px 1pt; text-align: justify; vertical-align: bottom">Purchases of AFS securities</td><td colspan="3" style="background-color: #cfe2f3; border-top: 1pt solid #000000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom">\$ </td><td colspan="3" style="background-color: #cfe2f3; border-top: 1pt solid #000000; padding: 2px 0; text-align: right; vertical-align: bottom">182,430 </td><td colspan="3" style="background-color: #cfe2f3; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td></tr></table></div>

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57,248

Total loans, at fair value	81,816
83,762	(1,946)

(1,946)

	71,906
69,556	71,152
(1,596)	

(1,596)

The cost basis of Corporate loans was approximately \$12,676 and \$14,671 at September 30, 2024 and December 31, 2023, respectively.

(1)

The cost basis of Corporate loans was approximately \$12,676 and \$14,671 at September 30, 2024 and December 31, 2023, respectively.

(2)

As of September 30, 2024, there were three mortgage loans held for sale that were 90 days or more past due. As of December 31, 2023, there were three mortgage loans held for sale that were 90 days or more past due.

Equity Securities

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0;text-align:right;vertical-align:bottom">22,250 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">19,613 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div><div>
</div><div>Other Investment Income - Tiptree Capital</div><div></div><div style="text-align:justify">Other investment income represents revenue from non-insurance activities as disclosed within other revenue on the condensed consolidated statements of operations, see Note (15) Other Revenue and Other Expenses. The following tables present the components of other investment income by type:</div><div style="text-align:center"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:99.851%"><tr><td style="width:1.0%"></td><td style="width:48.378%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.971%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.971%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.971%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:10.971%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:10.971%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.974%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended
September 30,</td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Nine Months Ended
September 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding-left:0.75pt">Interest income from Loans, at fair value</div></td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">1,061 </td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">826 </td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">2,819 </td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span

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New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">22,270			
Net unrealized gains (losses)			
Net change in unrealized gains (losses) on loans			
Net gains from recoveries (credit losses) on AFS securities			
Net unrealized gains (losses) on equity securities held at period end			

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span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">43,886			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">(1)		
span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">66			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">(2,414)		
span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">41,537			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">41,537		
span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">Corporate securities			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">507,055		
span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">6,714			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">6,103		
span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">507,188			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">26,298		
span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">(131)			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">2		
span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">(2,349)			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">23,820		
span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">1,145			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">—		
span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">—			span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">—		

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align:bottom">—</td><td style="background-color:#ffffff;border-bottom:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-bottom:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(148)</td><td style="background-color:#ffffff;border-bottom:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,557</td><td style="background-color:#ffffff;border-bottom:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></div><div style="text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:37.144%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.655%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.655%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.655%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.655%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.660%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ceceff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">842,158</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceceff;padding:0 1pt"></td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(84)</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceceff;padding:0 1pt"></td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">3,014</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceceff;padding:0 1pt"></td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(42,479)</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceceff;padding:0 1pt"></td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(42,479)</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceceff;padding:0 1pt"></td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">802,609</td><td style="background-color:#ceceff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="text-align:justify">(1)Represents the amount of impairment that has resulted from credit-related factors, and therefore was recognized in net realized and unrealized gains (losses) as a credit loss on AFS securities. Amount excludes unrealized losses relating to non-credit factors.</div>454042000017910002074500043508800043886000100066000241400041537000507055000478000671400061 style="text-align:justify">The amortized cost and fair values of AFS securities, by contractual maturity date, are shown below. Expected maturities may differ from contractual maturities because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties.</div><div style="margin-top:5pt;text-align:center"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:99.702%"><tr><td style="width:1.0%"></td><td style="width:48.302%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.989%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.546%"></td><td style="width:0.1%"></td><td>

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weight:400;line-height:100%">\$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">802,609</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>258395000258260000247613000246489000381211000377227000318763000307423000139225000126312006 style="text-align:justify">The following tables present the gross unrealized losses on AFS securities by length of time that individual AFS securities have been in a continuous unrealized loss position for less than twelve months, and twelve months or greater and do not have an allowance for credit losses:</div><div style="margin-bottom:9pt;margin-top:5pt;text-align:center"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:99.851%"><tr><td style="width:1.0%"></td><td style="width:35.114%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.885%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.288%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.332%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:8.438%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.183%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.335%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="33" style="border-bottom:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">As of September 30, 2024</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Less Than or Equal to One Year</td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">More Than One Year</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Fair value</td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Gross
unrealized losses</td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="text-align:center"># of Securities(1)</div></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Fair value</td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Gross unrealized losses</td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="text-align:center"># of Securities(1)</div></td></tr><tr><td colspan="3" style="background-color:#e6e6ff;padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="padding-left:9pt;text-indent:-9pt">U.S. Treasury securities and obligations of U.S. government authorities and agencies</div></td><td colspan="3" style="background-color:#e6e6ff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="3" style="background-color:#e6e6ff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">24,763</td><td colspan="3" style="background-color:#e6e6ff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td colspan="3" style="background-color:#e6e6ff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="3" style="background-color:#e6e6ff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">(376)</td><td colspan="3" style="background-color:#e6e6ff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">513</td><td colspan="3" style="background-color:#e6e6ff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="3" style="background-color:#e6e6ff;border-top:1pt

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Table 1: AFS Securities by Type as of September 30, 2024

Securities by Type	Percentage of Total AFS Securities
U.S. Government securities	41.671%
State and political subdivisions	0.1%
Corporate securities	0.1%
Asset backed securities	0.1%
Foreign governments	0.1%
Total	100.0%
Balance at December 31, 2022	9.928%
Change in allowance for credit losses	0.1%
Balance at September 30, 2024	10.028%

The table below presents a roll-forward of the activity in the allowance for credit losses on AFS securities by type as of September 30, 2024:

Securities by Type	Balance at December 31, 2022	Change in allowance for credit losses	Balance at September 30, 2024
U.S. Government securities	9.928%	0.1%	10.028%
State and political subdivisions	0.1%	0.1%	0.2%
Corporate securities	0.1%	0.1%	0.2%
Asset backed securities	0.1%	0.1%	0.2%
Foreign governments	0.1%	0.1%	0.2%
Total	10.328%	0.4%	10.728%

The increase in allowance for credit losses is primarily due to the addition of new securities to the portfolio.

[illegible]

[illegible]

(380)

Reduction in credit losses due to AFS securities sold during the year

2

20

21

Balance at September 30, 2024

\$ (1) (478)

(131)

[illegible]

[illegible]

[illegible]

Gross Proceeds from Sales of AFS Securities

Year	2023	2024
Gross proceeds from sales of AFS securities	\$4,425	\$2,578
Net realized gains and losses from sales of AFS securities	\$24,264	\$42,536

The following table presents the gross realized gains and gross realized losses from sales and redemptions of AFS securities:

Year	2023	2024
Gross realized gains	\$48.751%	\$10.953%
Gross realized losses	\$0.1%	\$0.1%
Net realized gains	\$10.953%	\$10.544%

Three Months Ended September 30, 2023

Nine Months Ended September 30, 2023

2024

[illegible]

[illegible]

[illegible]

[illegible]

(1) —

The cost basis of Corporate loans was approximately \$12,676 and \$14,671 at September 30, 2024 and December 31, 2023, respectively.

(2) —

As of September 30, 2024, there were three mortgage loans held for sale that were 90 days or more past due. As of December 31, 2023, there were three mortgage loans held for sale that were 90 days or more past due.

	September 30, 2024	December 31, 2023	Accounts and premiums receivable, net	Retrospective commissions receivable	Notes receivable, net
	351,060	260,383	284,822	265,918	138,890
	134,131				

Other receivables			14,852				
			24,176				
Total notes and accounts receivable, net			\$				
			\$				
			\$				
			\$				
			\$				
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>Reclass of unrealized (gains) losses from prior periods for equity securities sold
(1)

100,289	(1,799)	(1,799)	(324)	(4,310)	(5,730)	121,154	8,316	1,457
Total net unrealized gains (losses)								
Total net realized and unrealized gains (losses)								

height:100%>\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">36,518</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">12,459</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div><div style="padding-left:18pt;text-align:justify;text-indent:-18pt">(1) On April 15, 2024, the Company sold its 16.98 million shares of Invesque for \$625 of proceeds resulting in a realized loss of \$134,204.</div><div>580002000-151000-29540000-500000-1560000-290200058000-290000020000-1076000-22023000-192300070000-6950002870000-1919000890001089000-8720003350001355300088480003530500029680000-10480001971000-1294000210700000-985290000126260007187000-8463600022270000-1230002563000-247000-15100003160000-52600001287000-38440007436000-2537000041000022567000-70006170002887000-15300002969000332000-287000-103000-476000-3975000-834000-4246000-2365000-965000-6624000-687000-5561000001002890000-1799000-1000-1799000-324000-4310000-5730000121154000-981100083160001457000365180001245900016980000625000134204000Notes and Accounts Receivable, net<div>The following table presents the total notes and accounts receivable, net:</div><div style="margin-top:5pt;text-align:center"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:99.702%"><tr><td style="width:1.0%"></td><td style="width:73.974%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.989%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.546%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.991%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">As of</td><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">September 30,
2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">December 31, 2023</td><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:bottom">Accounts and premiums receivable, net</td><td colspan="9" style="background-color:#cceeef;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="3" style="background-color:#cceeef;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">351,060</td><td colspan="3" style="background-color:#cceeef;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="3" style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">260,383</td><td colspan="3" style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:bottom">Retrospective commissions receivable</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">284,822</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">265,918</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">138,890</td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">134,131</td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt 2px 0;text-

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[illegible]

Premiums written			573,047			291,768			107,994			389,273			27.7			Life insurance			20.056			55			9.935			0.6		

[illegible]

[illegible]

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[illegible]

Assumed from Other Companies			Net Amount			Percentage of Amount - Assumed to Net		
Three Months Ended September 30, 2024								
Losses and LAE Incurred								
Life insurance			Life insurance			Life insurance		
6,078			6,078			6,078		
5			5			5		
4,178			4,178			4,178		
0.1			0.1			0.1		
%			%			%		
6,463			6,463			6,463		
5,060			5,060			5,060		
550			550			550		
1,953			1,953			1,953		
28.2			28.2			28.2		

Property and liability insurance		
218,525	134,038	85,314
169,801	50.2	%
Total losses and LAE incurred		
235,239	145,176	85,869
Member benefit claims		
(1)		
27,510	Total policy and contract benefits	
Total policy and contract benefits		

[illegible]

[illegible]

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67.4	Property and liability insurance	648,751	253,755	525,786	48.3	Total losses and LAE incurred	698,852	407,055	264,774	556,571	47.6	Member benefit claims	(1)	88,510	Total policy and contract benefits

[illegible]

[illegible]

[illegible]

Accident and health insurance					
24,136					
22,660					
Property and liability insurance					
553,658					
420,894					
Total ceded claim reserves recoverable					
581,925					
Other reinsurance settlements recoverable					
350,731					
505,599					
Total reinsurance recoverable					
932,656					
953,886					

<

December 31, 2023

Prepaid reinsurance premiums:
(1)
\$72,749
\$74,815
Accident and health insurance
(1)
\$72,392
\$76,440
Property and liability insurance
833,008
749,269
Total prepaid reinsurance premiums
\$978,149
\$900,524
Including policyholder account balances ceded.

The following table presents the aggregate amount included in reinsurance receivables that is comprised of the three largest receivable balances from non-affiliated reinsurers:

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

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[illegible]

Family: 'Times New Roman', sans-serif, font-size: 9pt, font-weight: 400, line-height: 100%		
Total premiums written		
1,004,281		
31.7		
Total premiums earned		
1,603,906		
859,263		
328,678		
30.6		
Life insurance		
60,623		
30,751		

[illegible]

[illegible]

0.6

Accident and health insurance	93,840	63,978	6,119	35,981	17.0	%	Property and liability insurance	1,294,903	714,195	289,527	870,235	33.3	%	Total premiums written	\$	1,448,368	808,562	295,833	\$

[illegible]

[illegible]

[illegible]

Three Months Ended September 30, 2024		
Losses and LAE Incurred		
Life insurance		
10,251		
6,078		
5		
4,178		
0.1		
%		
Accident and health insurance		
6,463		
5,060		
550		
1,953		
28.2		
%		
Property and liability insurance		
218,525		

[illegible]

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Nine Months Ended September 30, 2023		
Losses and LAE Incurred		
Life insurance	35,969	19,436
Accident and health insurance	82	0.5
Property and liability insurance	21,001	16,391
464,299	314,394	

[illegible]

(1)

Member benefit claims are not covered by reinsurance.

The following table presents the components of the reinsurance recoverable:

As of September 30,			
2024	December 31, 2023		
Ceded claim reserves	\$4,131		
Life insurance	\$4,733		
Accident and health insurance	\$24,136		

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

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[illegible]

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Impairment tests are performed at least annually on indefinite-lived intangible assets.

The following table presents the activity in goodwill, by operating segment and/or reporting unit, as appropriate, and includes the adjustments made to the balance of goodwill to reflect the effect of the final valuation adjustments made for acquisitions, as well as the reduction to any goodwill attributable to impairment related charges:

	Goodwill	Insurance	Total
Balance at December 31, 2023	204,447		204,447
Acquisitions			
Sale of business units			
Other			
Total	1,708		1,708
Foreign currency translation and other	2,410		2,410

[illegible]

[illegible]

\$

Three Months Ended

September 30,

			Nine Months Ended September 30,																																						
			2024									2023			2024			2023			2023			2023			2023														
			Amortization expense on intangible assets									\$			3,879			\$			4,879			\$			11,617			\$			12,728								

For the three and nine months ended September 30, 2024 and 2023, no impairments were recorded on the Company's intangible assets. The Company's accumulated impairment on intangible assets was \$728 as of September 30, 2024.

color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:120%">The following table presents the amortization expense on finite-lived intangible assets for the next five years and thereafter by operating segment and/or reporting unit, as appropriate:											

9,543

2028	2029 and thereafter	46,101	91,956	60

Total

\$92,016

(1)

Does not include foreign currency translation adjustment of \$1,705 as of September 30, 2024.

The following table presents identifiable finite and indefinite-lived intangible assets, accumulated amortization, and goodwill by operating segment and/or reporting unit, as appropriate:

	Goodwill	Identifiable Intangible Assets	Accumulated Amortization	Net Book Value
Operating Segment				
Goodwill				
Identifiable Intangible Assets				
Accumulated Amortization				
Net Book Value				

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Total goodwill and intangible assets, net

 314,279 	 2,768 	 317,047
 322,084 		
 324,912 		

163863000016386300016284400001628440008454300008454300074776000074776000163040008000001716

The following table presents the activity in goodwill, by operating segment and/or reporting unit, as appropriate, and includes the adjustments made to the balance of goodwill to reflect the effect of the final valuation adjustments made for acquisitions, as well as the reduction to any goodwill attributable to impairment related charges:

 10.953% 	 10.955% 	 10.955%

Insurance

Other

Total

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[illegible]

(11,617)
1,342
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[illegible]

height:100%">\$</td><td style="background-color:#e6e6ff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">91,956 </td><td style="background-color:#e6e6ff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td style="background-color:#e6e6ff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#e6e6ff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">60 </td><td style="background-color:#e6e6ff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td style="background-color:#e6e6ff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#e6e6ff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">92,016 </td><td style="background-color:#e6e6ff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="margin-top:5pt;padding-left:18pt;text-align:justify;text-indent:-18pt">(1) Does not include foreign currency translation adjustment of \$1,705 as of September 30, 2024.</div>38370002000038570001324000040000132800001089400001089400009543000095430008341000083410000461

Financial Instruments and Hedging<div style="text-align:justify">The Company selectively utilizes derivative financial instruments as part of its overall investment and hedging activities. Derivative contracts are subject to additional risk that can result in a loss of all or part of an investment. The Company's derivative activities are primarily entered into in order to manage underlying credit risk, market risk, interest rate risk and currency exchange rate risk. In addition, the Company is also subject to counterparty risk should its counterparties fail to meet the contract terms. Derivative assets are reported in other investments. Derivative liabilities are reported within other liabilities and accrued expenses</div>. Derivatives for our mortgage business are primarily comprised of interest rate lock commitments (IRLCs), forward delivery contracts, and TBA mortgage-backed securities.</div><div style="text-align:justify">
</div><div style="margin-bottom:9pt;text-align:justify">Interest Rate Lock Commitments</div><div style="text-align:justify">The fair value of these instruments is based upon valuation pricing models, which represent the amount the Company would expect to receive or pay at the balance sheet date to exit the position. Our mortgage origination subsidiary issues IRLCs to their customers, which are carried at estimated fair value on the Company's condensed consolidated balance sheets. The estimated fair values of these commitments are generally calculated by reference to the value of the underlying loan associated with the IRLC net of costs to produce and an expected pull through assumption. The fair values of these commitments generally fall under Level 3 in the fair value hierarchy.</div><div style="text-align:justify">
</div><div style="text-align:justify">Forward Delivery Contracts and TBA Mortgage-Backed Securities</div><div style="text-align:justify"></div><div style="text-align:justify"></div><div style="text-align:justify">Our mortgage origination subsidiary manages their exposure by entering into forward delivery commitments with loan investors. For loans not locked with investors under a forward delivery commitment, the Company enters into hedge instruments, primarily TBAs, to protect against movements in interest rates. The fair values of TBA mortgage-backed securities and forward delivery contracts generally fall under Level 2 in the fair value hierarchy.</div><div style="text-align:justify">
</div><div style="text-align:justify">The remaining derivatives are generally comprised of a combination of swaps, currency forwards and options, which are generally classified as Level 2 in the fair value hierarchy. In addition, the Fortegra Additional Warrant (Warburg) is a derivative liability and classified as Level 3 in the fair value hierarchy. See Note (16) Stockholders' Equity for additional information regarding the Fortegra Additional Warrant.</div><div style="text-align:justify">The following table presents the gross notional and fair value amounts of derivatives (on a gross basis) categorized by underlying risk:</div><div style="margin-top:5pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:top;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:26.429%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.358%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.358%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.358%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.358%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.361%"></td><td style="width:0.1%"></td></tr></table></div><div colspan="3" style="padding:0 1pt"></div>

As of September 30, 2024																	
			As of December 31, 2023														
Notional			values														
Asset			derivatives														
Liability			derivatives														
Notional			values														
Asset			derivatives														
Liability			derivatives														
Interest rate lock commitments																	
\$			136,444														
\$			3,483														
\$			129,675														

[illegible]

[illegible]

mortgage-backed securities. Interest Rate Lock Commitments

The fair value of these instruments is based upon valuation pricing models, which represent the amount the Company would expect to receive or pay at the balance sheet date to exit the position. Our mortgage origination subsidiary issues IRLCs to their customers, which are carried at estimated fair value on the Company's condensed consolidated balance sheets. The estimated fair values of these commitments are generally calculated by reference to the value of the underlying loan associated with the IRLC net of costs to produce and an expected pull through assumption. The fair values of these commitments generally fall under Level 3 in the fair value hierarchy.

Forward Delivery Contracts and TBA Mortgage-Backed Securities

Our mortgage origination subsidiary manages their exposure by entering into forward delivery commitments with loan investors. For loans not locked with investors under a forward delivery commitment, the Company enters into hedge instruments, primarily TBAs, to protect against movements in interest rates. The fair values of TBA mortgage-backed securities and forward delivery contracts generally fall under Level 2 in the fair value hierarchy.

The remaining derivatives are generally comprised of a combination of swaps, currency forwards and options, which are generally classified as Level 2 in the fair value hierarchy. In addition, the Fortegra Additional Warrant (Warburg) is a derivative liability and classified as Level 3 in the fair value hierarchy. See Note (16) Stockholders' Equity for additional information regarding the Fortegra Additional Warrant.

The following table presents the gross notional and fair value amounts of derivatives (on a gross basis) categorized by underlying risk:

	Interest rate	Currency	Options	Swaps	Other
As of September 30, 2024	\$1,364.44	\$0.1	\$0.1	\$0.1	\$0.1
As of December 31, 2023	\$1,364.44	\$0.1	\$0.1	\$0.1	\$0.1
Notional values	\$1,364.44	\$0.1	\$0.1	\$0.1	\$0.1
Asset derivatives	\$1,364.44	\$0.1	\$0.1	\$0.1	\$0.1
Liability derivatives	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Notional values	\$1,364.44	\$0.1	\$0.1	\$0.1	\$0.1
Asset derivatives	\$1,364.44	\$0.1	\$0.1	\$0.1	\$0.1
Liability derivatives	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

Interest rate lock commitments

\$

136,444

[illegible]

			815		
			Fortegra Additional Warrants (Warburg)		
(1)					
			—		
			—		
			9,540		
			—		
			3,522		
			Other		
			—		
			24,346		
			52		
			68		
			Total		
			\$		
			385,968		
			\$		
			3,717		

<td style="background-color: #ffffff; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 0; text-align: right; vertical-align: bottom;">
10,131

312,696	3,983	4,503

(1)
See Note (16) Stockholders' Equity for additional information

The following table presents the balance of the Company's debt obligations, net of discounts and deferred financing costs for our corporate and asset based debt. Asset based debt is generally recourse only to specific assets and related cash flows.

As of September 30, 2024														
Corporate debt														
Insurance														
Mortgage														
Total														

Secured revolving credit agreements
(1)

100,000	100,000	100,000

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

(1) The secured credit agreements include separate tranches with multiple rate structures that are adjustable based on Fortegra's senior leverage ratio, which as of September 30, 2024 and December 31, 2023 was SOFR + 1.50%.

(2) As of September 30, 2024, included (i) a \$50,000 line of credit at 1.75%, 2.00% and 2.50% over the one month SOFR rate, (ii) a \$25,000 line of credit at 1.75% over the one month SOFR rate, with a floor of 2.75%, (iii) a \$30,000 line of credit at 1.875% over the one month SOFR rate and (iv) a \$10,000 line of credit at 1.75% over the one month SOFR rate. As of December 31, 2023, included (i) a \$50,000 line of credit at 1.75% and 2.50% over the one month SOFR rate, and (ii) a \$65,000 line of credit at 1.75%, 2.25% and 2.75% over the one month SOFR rate, with a floor of 4.00%.

(3) The weighted average coupon rate for residential mortgage warehouse borrowings was 6.76% and 7.15% at September 30, 2024 and December 31, 2023, respectively.

The following table presents the amount of interest expense the Company incurred on its debt for the following periods:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Interest expense - corporate debt	\$5,602	\$4,732	\$17,491	\$14,732

[illegible]

2025	
69,679	2026
67,159	2027
100,000	2028
—	2029 and thereafter
160,000	Total
\$396,838	

The following narrative is a summary of certain terms of our debt agreements for the nine months ended September 30, 2024:

Corporate Debt

Secured Revolving Credit Agreements

As of September 30, 2024 and December 31, 2023, a total of \$100,000 and \$130,000, respectively, was outstanding under the revolving line of credit in our insurance business. The maximum borrowing capacity under the agreements as of September 30, 2024 was \$200,000.

Asset Based Debt

Asset Based Revolving Financing

On October 6, 2023, subsidiaries of Fortegra amended the asset based revolving financing to increase the revolving commitment to \$125,000 and transition to SOFR. As of September 30, 2024 and December 31, 2023, a total of \$67,159 and \$67,138, respectively, was outstanding under the borrowing related to our premium finance offerings in our insurance business.

Residential Mortgage Warehouse Borrowings

As of September 30, 2024, our mortgage business had three warehouse lines of credit with three separate lending partners totaling \$105,000 of borrowing capacity. The \$50,000 line of credit matures in August 2025, the \$25,000 line of credit matures in June 2025, and the \$30,000 line of credit matures in February 2025. As of September 30, 2024 and December 31, 2023, a total of \$69,679 and \$54,350, respectively, was outstanding under such financing agreements.

Mortgage Servicing Rights (MSR) Line of Credit

As of September 30, 2024, our mortgage business had a MSR line of credit totaling \$10,000 of borrowing capacity at 3.30% over SOFR, with no borrowings outstanding at the end of the period.

The following table presents the balance of the Company's debt obligations, net of discounts and deferred financing costs for our corporate and asset based debt. Asset based debt is generally recourse only to specific assets and related cash flows.

[illegible]

[illegible]

[illegible]

[illegible]

Asset based debt	Asset based revolving financing (SOFR + 2.75%)	67,138	Residential mortgage warehouse borrowings (1.75% to 2.75% over SOFR)	(2)(3)	54,350	Total asset based debt	67,138	Total debt, face value	357,138	Total debt, face value	54,350	Total debt, face value	411,488

Unamortized deferred financing costs

(8,950)

(127)

Total debt, net

\$	348,188
\$	54,223
\$	402,411

100000000001000000000.0410350000000350000000.0850125000000012500000026000000002600000000.027

The following table presents the amount of interest expense the Company incurred on its debt for the following periods:

	September 30, 2024	December 31, 2023
Three Months Ended	September 30, 2024	September 30, 2023

Nine Months Ended September 30,		
2024		
2023		
2024		
2023		
2024		
2023		
Interest expense – corporate debt		
\$		
4,732		
background-color: #ccccff; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom		
17,491		
background-color: #ccccff; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom		
2,012		
background-color: #ccccff; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom		
1,984		
background-color: #ccccff; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom		
6,428		
background-color: #ccccff; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom		
6,167		
background-color: #ccccff; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom		
Total interest expense on debt		
\$		
7,614		
background-color: #ccccff; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom		
\$		
background-color: #ccccff; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom		

3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">6,716 </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceefff;padding:0 1pt"></td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">23,919 </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceefff;padding:0 1pt"></td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">20,225 </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div>5602000473200017491000140580002012000198400064280006167000761400067160002391900020225000<td style="text-align:justify">The following table presents the contractual principal payments and future maturities of the unpaid principal balance on the Company's debt for the following periods:</div><div style="margin-top:5pt;text-align:center"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:99.702%"><tr><td style="width:1.0%"></td><td style="width:82.631%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.169%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">As of
September 30, 2024</td></tr><tr><td colspan="3" style="padding:0 1pt;text-align:left;vertical-align:bottom">Remainder of 2024</td><td style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ceefff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:0 1pt;text-align:left;vertical-align:bottom">2025</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">69,679 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:0 1pt;text-align:left;vertical-align:bottom">2026</td><td colspan="2" style="background-color:#ceefff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">67,159 </td><td style="background-color:#ceefff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:0 1pt;text-align:left;vertical-align:bottom">2027</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">100,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:0 1pt;text-align:left;vertical-align:bottom">2028</td><td colspan="2" style="background-color:#ceefff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ceefff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:0 1pt;text-align:left;vertical-align:bottom">2029 and thereafter</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">160,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:0 1pt;text-align:left;vertical-align:bottom">Total</td><td colspan="2" style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">396,838 </td><td style="background-color:#ceefff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>0696790006715900010000000016000000039683800010000000013000000020000000012500000067159000

Value of Financial Instruments

The Company maximizes the use of observable inputs and minimizes the use of unobservable inputs to the extent possible to measure a financial instrument's fair value. Observable inputs reflect the assumptions market participants would use in pricing an asset or liability, and are affected by the type of product, whether the product is traded on an active exchange or in the secondary market, as well as current market conditions. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety. Fair value is estimated by applying the hierarchy discussed in Note (2) Summary of Significant Accounting Policies of our Annual Report on Form 10-K which prioritizes the inputs used to measure fair value into three levels and bases the categorization within the hierarchy upon the lowest level of input that is available and significant to the fair value measurement. Accordingly, the degree of judgment exercised by the Company in determining fair value is greatest for instruments categorized within Level 3 of the fair value hierarchy.

The Company's fair value measurements are based primarily on a market approach, which utilizes prices and other relevant information generated by market transactions involving identical or comparable financial instruments. Sources of inputs to the market approach include third-party pricing services, independent broker quotations and pricing matrices. Management analyzes the third-party valuation methodologies and its related inputs to perform assessments to determine the appropriate level within the fair value hierarchy and to assess reliability of values. Further, management has a process in place to review all changes in fair value that occurred during each measurement period. Any discrepancies or unusual observations are followed through to resolution through the source of the pricing as well as utilizing comparisons, if applicable, to alternate pricing sources.

The Company utilizes observable and unobservable inputs within its valuation methodologies. Observable inputs may include: benchmark yields, reported trades, broker-dealer quotes, issuer spreads, benchmark securities, bids, offers and reference data. In addition, specific issuer information and other market data is used. Broker quotes are obtained from sources recognized to be market participants. Unobservable inputs may include: expected cash flow streams, default rates, supply and demand considerations and market volatility.

Available for Sale Securities, at fair value

The fair values of AFS securities are based on prices provided by an independent pricing service and a third-party investment manager. The Company obtains an understanding of the methods, models and inputs used by the independent pricing service and the third-party investment manager by analyzing the investment manager provided pricing report.

The following details the methods and assumptions used to estimate the fair value of each class of AFS securities and the applicable level each security falls within the fair value hierarchy:

U.S. Treasury Securities, Obligations of U.S. Government Authorities and Agencies, Obligations of State and Political Subdivisions, Corporate Securities, Asset Backed Securities, and Obligations of Foreign Governments:

Fair values were obtained from an independent pricing service and a third-party investment manager. The prices provided by the independent pricing service and third-party investment manager are based on quoted market prices, when available, non-binding broker quotes, or matrix pricing and fall under Level 2 or Level 3 in the fair value hierarchy.

Certificates of Deposit:

The estimated fair value of certificates of deposit approximate carrying value and fall under Level 1 of the fair value hierarchy.

Equity Securities

The fair values of publicly traded common and preferred equity securities and exchange traded funds ("ETFs") are obtained from market value quotations provided by an independent pricing service and fall under Level 1 in the fair value hierarchy. The fair values of non-publicly traded common and preferred stocks are based on prices derived from multiples of comparable public companies and fall under Level 3 in the fair value hierarchy.

Loans, at fair value

Corporate Loans

These loans are comprised of middle market loans and bank loans and are generally classified under either Level 2 or Level 3 in the fair value hierarchy. To determine fair value, the Company uses quoted prices, including those provided from pricing vendors, which provide coverage of secondary market participants, where available. The values represent a composite of mark-to-market bid/offer prices. In certain circumstances, the Company will make its own determination of fair value of loans based on internal models and other unobservable inputs.

Mortgage Loans Held for Sale

Roman',sans-serif;font-size:10pt;font-weight:400;line-height:120%">: Mortgage loans held for sale are generally classified under Level 2 in the fair value hierarchy and fair value is based upon forward sales contracts with third-party investors, including estimated loan costs.

Derivative Assets and Liabilities

Derivatives for our mortgage business are primarily comprised of IRLCs, forward delivery contracts and TBA mortgage-backed securities. The fair value of these instruments is based upon valuation pricing models, which represent the amount the Company would expect to

receive or pay at the balance sheet date to exit the position. Our mortgage origination subsidiaries issue IRLCs to their customers, which are carried at estimated fair value on the Company's condensed consolidated balance sheets. The estimated fair values of these commitments are generally calculated by reference to the value of the underlying loan associated with the IRLC net of costs to produce and an expected pull through assumption. The fair values of these commitments generally fall under Level 3 in the fair value hierarchy. Our mortgage origination subsidiaries manage their exposure by entering into forward delivery commitments with loan investors. For loans not locked with investors under a forward delivery commitment, the Company enters into hedge instruments, primarily TBAs, to protect against movements in interest rates. The fair values of TBA mortgage-backed securities and forward delivery contracts generally fall under Level 2 in the fair value hierarchy.

The remaining derivatives are generally comprised of a combination of swaps, currency forwards and options, which are generally classified as Level 2 in the fair value hierarchy. In addition, the Fortegra Additional Warrants (Warburg) are a derivative liability and classified as Level 3 in the fair value hierarchy. See Note (16) Stockholders' Equity for additional information regarding the Fortegra Additional Warrants.

Corporate Bonds

Corporate bonds are generally classified under Level 2 in the fair value hierarchy and fair value is based on quoted market prices. We perform internal price verification procedures to ensure that the prices provided are reasonable.

Securities Sold, Not Yet Purchased

Securities sold, not yet purchased are generally classified under Level 1 or Level 2 in the fair value hierarchy, based on the leveling of the securities sold short, and fair value is provided by a third-party investment manager, based on quoted market prices. We perform internal price verification procedures monthly to ensure that the prices provided are reasonable.

Mortgage Servicing Rights

Mortgage servicing rights are classified under Level 3 in the fair value hierarchy and fair value is provided by a third-party valuation service. Various observable and unobservable inputs are used to determine fair value, including discount rate, cost to service and weighted average prepayment speed.

The following tables present the Company's fair value hierarchies for financial assets and liabilities, measured on a recurring basis:

	Level 1	Level 2	Level 3
Assets			
Quoted prices in active markets	11.400%	0.1%	0.544%
Other significant observable inputs	0.1%	11.401%	0.1%
Significant unobservable inputs	0.1%	0.1%	11.401%
Fair value	11.400%	0.1%	0.1%

As of September 30, 2024

Quoted prices in active markets

Level 1

Level 2

Level 3

Fair value

Assets:

[illegible]

	Asset backed securities		
	Corporate securities		
	Total available for sale securities, at fair value		
	Loans, at fair value;		

[illegible]

[illegible]

[illegible]

[illegible]

color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">

32			
Fortegra Additional Warrants (Warburg)			
—			
9,540			
9,540			
2,740			
2,740			
Total			
\$			
12,312			
12,871			

[illegible]

	Obligations of state and political subdivisions		
45,459			
	Obligations of foreign governments		
4,557			
	Certificates of deposit		
1,724			
	Asset backed securities		
26,171			
15			
26,186			
	Corporate securities		

[illegible]

[illegible]

[illegible]

Other	18,979	18,979	Total other investments, at fair value	81,222	81,222	85,043	Mortgage servicing rights	(1)	40,836	40,836	40,836	Total	62,306

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Range			WA			(1)			Range			WA			IRLCs			3,483			3,818			Internal model			Pull through rate			45%			to			95%			60%			45%			to			95%			59%			Mortgage servicing rights			External model		

[illegible]

8,612			
7,726			
Internal model			
Forecast EBITDAR			
\$1,422,000			
to			
\$1,604,000			
N/A			
\$1,039,000			
to			
\$1,422,000			
N/A			
Corporate loans			
8,976			
9,167			
Background			
External model			
Bid marks			
\$71			
to			
\$71			
\$71			
\$75			
\$73			
Total			
\$			
60,705			

[illegible]

[illegible]

N/A

			\$		
			to		
\$2,000			N/A		
Total			\$		
12,280			6,126		
18,900			0.1		
18,900			1.0		
18,900			0.1		
18,900			1.0		
18,900			0.1		
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18,900			1.0		
18,900			0.1		
18,900			1.0		
18,900			0.1		
18,900			1.0		

[illegible]

Notes receivable, net		
138,890		
134,131		
Total assets		
164,644		
164,644		
159,779		
159,779		
Height: 12pt		
Liabilities		
Debt		
3		

Total liabilities

Total liabilities

Debt securities

Since interest rates on debentures are at current market rates for similar credit risks, the carrying amount approximates fair value. These values are net of allowance for doubtful accounts. See Note (5) Investments.

Notes Receivable, net:

To the extent that carrying amounts differ from fair value, fair value is determined based on contractual cash flows discounted at market rates for similar credits. Categorized under Level 2 in the fair value hierarchy. See Note (6) Notes and Accounts Receivable, net.

Debt: The carrying value, which approximates fair value of floating rate debt, represents the total debt balance at face value excluding the unamortized discount. The fair value of the junior subordinated notes is determined based on dealer quotes. Categorized under Level 3 in the fair value hierarchy.

Additionally, the following financial assets and liabilities on the condensed consolidated balance sheets are not carried at fair value, but whose carrying amounts approximate their fair value:

Cash and Cash Equivalents: The carrying amounts of cash and cash equivalents are carried at cost which approximates fair value. Categorized under Level 1 in the fair value hierarchy.

Accounts and Premiums Receivable, net, Retrospective Commissions Receivable and Other Receivables: The carrying amounts approximate fair value since no interest rate is charged on these short duration assets. Categorized under Level 2 in the fair value hierarchy. See Note (6) Notes and Accounts Receivable, net.

Due from Brokers, Dealers, and Trustees and Due to Brokers, Dealers and Trustees: The carrying amounts are included in other assets and other liabilities and accrued expenses and approximate their fair value due to their short term nature. Categorized under Level 2 in the fair value hierarchy.

The Company maximizes the use of observable inputs and minimizes the use of unobservable inputs to the extent possible to measure a financial instrument's fair value. Observable inputs reflect the assumptions market participants would use in pricing an asset or liability, and are affected by the type of product, whether the product is traded on an active exchange or in the secondary market, as well as current market conditions. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety. Fair value is estimated by applying the hierarchy discussed in Note (2) Summary of Significant Accounting Policies of our Annual Report on Form 10-K which prioritizes the inputs used to measure fair value into three levels and bases the categorization within the hierarchy upon the lowest level of input that is available and significant to the fair value measurement. Accordingly, the degree of judgment exercised by the Company in determining fair value is greatest for instruments categorized within Level 3 of the fair value hierarchy.

The Company's fair value measurements are based primarily on a market approach, which utilizes prices and other relevant information generated by market transactions involving identical or comparable financial instruments. Sources of inputs to the market approach include third-party pricing services, independent broker quotations and pricing matrices. Management analyzes the third-party valuation methodologies and its related inputs to perform assessments to determine the appropriate level within the fair value hierarchy and to assess reliability of values. Further, management has a process in place to review all changes in fair value that occurred during each measurement period. Any discrepancies or unusual observations are followed through to resolution through the source of the pricing as well as utilizing comparisons, if applicable, to alternate pricing sources.

The Company utilizes observable and unobservable inputs within its valuation methodologies. Observable inputs may include: benchmark yields, reported trades, broker-dealer quotes, issuer spreads, benchmark securities, bids, offers and reference data. In addition, specific issuer information and other market data is used. Broker quotes are obtained from sources recognized to be market participants. Unobservable inputs may include: expected cash flow streams, default rates, supply and demand considerations and market volatility.

Available for Sale Securities, at fair value

The fair values of AFS securities are based on prices provided by an independent pricing service and a third-party investment manager. The Company obtains an understanding of the methods, models and inputs used by the independent pricing service and the third-party investment manager by analyzing the investment manager-provided pricing report.

The following details the methods and assumptions used to estimate the fair value of each class of AFS securities and the applicable level each security falls within the fair value hierarchy:

U.S. Treasury Securities, Obligations of U.S. Government Authorities and Agencies, Obligations of State and Political Subdivisions, Corporate Securities, Asset Backed Securities, and Obligations of Foreign Governments: Fair values were obtained from an independent pricing service and a third-party investment manager. The prices provided by the independent pricing service and third-party investment manager are based on quoted market prices, when available, non-binding broker quotes, or matrix pricing and fall under Level 2 or Level 3 in the fair value hierarchy.

Certificates of Deposit:

The estimated fair value of certificates of deposit approximate carrying value and fall under Level 1 of the fair value hierarchy.

Equity Securities

The fair values of publicly traded common and preferred equity securities and exchange traded funds ("ETFs") are obtained from market value quotations provided by an independent pricing service and fall under Level 1 in the fair value hierarchy. The fair values of non-publicly traded common and preferred stocks are based on prices derived from multiples of comparable public companies and fall under Level 3 in the fair value hierarchy.

Loans, at fair value

Corporate Loans

These loans are comprised of middle market loans and bank loans and are generally classified under either Level 2 or Level 3 in the fair value hierarchy. To determine fair value, the Company uses quoted prices, including those provided from pricing vendors, which provide coverage of secondary market participants, where available. The values represent a composite of mark-to-market bid/offer prices. In certain circumstances, the Company will make its own determination of fair value of loans based on internal models and other unobservable inputs.

Mortgage Loans Held for Sale

Mortgage loans held for sale are generally classified under Level 2 in the fair value hierarchy and fair value is based upon forward sales contracts with third-party investors, including estimated loan costs.

Derivative Assets and Liabilities

Derivatives for our mortgage business are primarily comprised of IRLCs, forward delivery contracts and TBA mortgage-backed securities. The fair value of these instruments is based upon valuation pricing models, which represent the amount the Company would expect to receive or pay at the balance sheet date to exit the position. Our mortgage origination subsidiaries issue IRLCs to their customers, which are carried at estimated fair value on the Company's condensed consolidated balance sheets. The estimated fair values of these commitments are generally calculated by reference to the value of the underlying loan associated with the IRLC net of costs to produce and an expected pull through assumption. The fair values of these commitments generally fall under Level 3 in the fair value hierarchy. Our mortgage origination subsidiaries manage their exposure by entering into forward delivery commitments with loan investors. For loans not locked with investors under a forward delivery commitment, the Company enters into hedge instruments, primarily TBAs, to protect against movements in interest rates. The fair values of TBA mortgage-backed securities and forward delivery contracts generally fall under Level 2 in the fair value hierarchy.

The remaining derivatives are generally comprised of a combination of swaps, currency forwards and options, which are generally classified as Level 2 in the fair value hierarchy. In addition, the Fortegra Additional Warrants (Warburg) are a derivative liability and classified as Level 3 in the fair value hierarchy. See Note (16) Stockholders' Equity for additional information regarding the Fortegra Additional Warrants.

Corporate Bonds

Corporate bonds are generally classified under Level 2 in the fair value hierarchy and fair value is based on quoted market prices. We perform internal price verification procedures to ensure that the prices provided are reasonable.

Securities Sold, Not Yet Purchased

Securities sold, not yet purchased are generally classified under Level 1 or Level 2 in the fair value hierarchy, based on the leveling of the securities sold short, and fair value is provided by a third-party investment manager, based on quoted market prices. We perform internal price verification procedures monthly to ensure that the prices provided are reasonable.

Mortgage Servicing Rights

Mortgage servicing rights are classified under Level 3 in the fair value hierarchy and fair value is provided by a third-party valuation service. Various observable and unobservable inputs are used to determine fair value, including discount rate, cost to service and weighted average prepayment speed.

Debentures

Since

interest rates on debentures are at current market rates for similar credit risks, the carrying amount approximates fair value. These values are net of allowance for doubtful accounts. See Note (5) Investments.

Notes Receivable, net:

To the extent that carrying amounts differ from fair value, fair value is determined based on contractual cash flows discounted at market rates for similar credits. Categorized under Level 2 in the fair value hierarchy. See Note (6) Notes and Accounts Receivable, net.

Debt:

The carrying value, which approximates fair value of floating rate debt, represents the total debt balance at face value excluding the unamortized discount. The fair value of the junior subordinated notes is determined based on dealer quotes. Categorized under Level 3 in the fair value hierarchy.

Additionally, the following financial assets and liabilities on the condensed consolidated balance sheets are not carried at fair value, but whose carrying amounts approximate their fair value:

Cash and Cash Equivalents: The carrying amounts of cash and cash equivalents are carried at cost which approximates fair value. Categorized under Level 1 in the fair value hierarchy.

Accounts and Premiums Receivable, net, Retrospective Commissions Receivable and Other Receivables: The carrying amounts approximate fair value since no interest rate is charged on these short duration assets. Categorized under Level 2 in the fair value hierarchy. See Note (6) Notes and Accounts Receivable, net.

Due from Brokers, Dealers, and Trustees: The carrying amounts are included in other assets and other liabilities and accrued expenses and approximate their fair value due to their short term nature. Categorized under Level 2 in the fair value hierarchy.

The following tables present the Company's fair value hierarchies for financial assets and liabilities, measured on a recurring basis:

	Level 1	Level 2	Level 3
As of September 30, 2024			
Quoted prices in active markets			
Level 1			
Other significant observable inputs			
Level 2			
Significant unobservable inputs			
Level 3			
Fair value			
Assets			
Available for sale securities, at fair value:			
U.S. Treasury securities and obligations of U.S. government authorities and agencies			

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

As of December 31, 2023			
Quoted			
Other significant			
Significant unobservable inputs			
Fair value			
Assets:			
U.S. Treasury securities and obligations of U.S. government authorities and agencies			
\$			
470.085			
45.459			
45.459			

Obligations of foreign governments		4,557	
Certificates of deposit		1,724	
Asset backed securities		26,171	
Corporate securities		26,186	
Total available for sale securities, at fair value		1,724	

[illegible]

[illegible]

—	68,308	62,081	62,081	162	3,821	3,983	18,979

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Contingent consideration payable		
2,740	2,604	
Cash Flow model		
Forecast Cash EBITDA		
\$2,500	\$4,000	
N/A		
\$2,500		
to		
Forecast Underwriting EBITDA		
\$—		
\$2,000		
N/A		
Total		

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

0

2px 1pt;text-align:right;vertical-align:bottom">1</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#e6e6ff;padding:2px 1pt;text-align:left;vertical-align:bottom">Unallocated loss adjustment expenses</td><td colspan="2" style="background-color:#e6e6ff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">170</td><td style="background-color:#e6e6ff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td colspan="2" style="background-color:#e6e6ff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">239</td><td style="background-color:#e6e6ff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td colspan="2" style="background-color:#e6e6ff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">917</td><td style="background-color:#e6e6ff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td colspan="2" style="background-color:#e6e6ff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">399</td><td style="background-color:#e6e6ff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total losses incurred</td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">175,932</td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">125,123</td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">556,571</td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">354,477</td><td colspan="10" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table><div style="text-align:justify">During the nine months ended September 30, 2024, the Company experienced unfavorable prior year development of \$646, primarily driven by higher-than-expected claims paid development in our commercial lines of business.</div><div style="text-align:justify"> </div><div style="text-align:justify">During the nine months ended September 30, 2023, the Company experienced unfavorable prior year development of \$910, primarily as a result of higher-than-expected claim severity in our commercial lines of business partially offset by favorable development in our personal lines of business as a result of lower-than-expected claim severity.</div><div style="text-align:justify">Management considers the prior year development for each of these years to be insignificant when considered in the context of our annual earned premiums, net as well as our net losses and loss adjustment expenses and member benefit claims expenses. We analyze our development on a quarterly basis and given the short duration nature of our products, favorable or adverse development emerges quickly and allows for timely reserve strengthening, if necessary, or modifications to our product pricing or offerings.</div><div style="text-align:justify"> </div><div style="text-align:justify">The unfavorable prior year development of \$646 in the nine months ended September 30, 2024 represented 0.5% of our insurance business income before taxes of \$135,270 and 0.2% of the opening net liability for losses and loss adjustment expenses of \$393,455, as of January 1, 2024.</div><div style="text-align:justify"> </div><div style="text-align:justify">The unfavorable prior year

development of \$910 in the nine months ended September 30, 2023 represented 1.1% of our insurance business income before taxes of \$85,584, and 0.3% of the opening net liability for losses and loss adjustment expenses of \$298,057, as of January 1, 2023.

Based upon our internal analysis and our review of the statement of actuarial opinions provided by our actuarial consultants, we believe that the amounts recorded for policy liabilities and unpaid claims reasonably represent the amount necessary to pay all claims and related expenses which may arise from incidents that have occurred as of the balance sheet date.

The following table presents the activity in the net liability for unpaid losses and allocated loss adjustment expenses of short duration contracts for the following periods:

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023	Policy liabilities and unpaid claims balance as of January 1,	Less: liabilities of policy-holder account balances, gross	Less: non-insurance warranty benefit claim liabilities	Gross liabilities for unpaid losses and loss adjustment expenses	Less: reinsurance recoverable on unpaid losses - short duration
	\$844,848	\$567,193	\$841,867	\$565,130	\$448,117		

[illegible]

[illegible]

[illegible]

[illegible]

color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">556,571</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">354,477</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div>175845000125165000555680000354077000-83000-281000-2600010001700002390009170003990001759320001251230005565710003544770006460009100006460000.005135; from Contracts with Customers<div style="text-align:justify">The Company's revenues from insurance and contractual and liability insurance operations are primarily accounted for under Financial Services Insurance (ASC 944) that are not within the scope of Revenue for Contracts with Customers (ASC 606). The Company's remaining revenues that are within the scope of ASC 606 are primarily comprised of revenues from contracts with customers for monthly membership dues for motor clubs, monthly administration fees for services provided for premiums, claims and reinsurance processing revenues, vehicle service contracts, vessel related revenue and revenues for household goods and appliances service contracts (collectively, remaining contracts).</div><div style="text-align:justify">
</div><div style="text-align:justify">The following table presents the disaggregated amounts of revenue from contracts with customers by product type for the following periods:</div><div style="margin-top:5pt;text-align:center"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:top;width:99.404%"><tr><td style="width:1.0%"></td><td style="width:48.151%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.025%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.548%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.025%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.548%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.025%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.548%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.030%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended
September 30,</td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Nine Months Ended
September 30,</td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ceceff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:bottom">Service and Administrative Fees:</td><td colspan="3" style="background-color:#ceceff;border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ceceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceceff;border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ceceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceceff;border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ceceff;border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ceceff;border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ceceff;border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 13.75pt;text-align:left;vertical-align:bottom">Service contract revenue</td><td colspan="3" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-

[illegible]

Service and Administrative Fees

Service and administrative fees are generated from non-insurance programs including warranty service contracts, motor clubs and other services. Service and administrative fees are recognized consistent with the earnings recognition pattern of the underlying policies, debt cancellation contracts and motor club memberships being administered, using pro rata, Rule of 78's, modified Rule of 78's, or other methods as appropriate for the contract. Management selects the appropriate method based on available information, and periodically reviews the selections as additional information becomes available.

Management reviews the financial results under each significant contract on a monthly basis. Any losses that may occur due to a specific contract would be recognized in the period in which the loss is determined to be probable.

We do not disclose information about remaining performance obligations pertaining to contracts that have an original expected duration of one year or less. The transaction price allocated to remaining unsatisfied or partially unsatisfied performance obligations with an original expected duration exceeding one year was not material as of September 30, 2024.

The timing of our revenue recognition may differ from the timing of payment by our customers. We record a receivable when revenue is recognized prior to payment and we have an unconditional right to payment. Alternatively, when payment precedes the provision of the related services, we record deferred revenue until the performance obligations are satisfied.

The following table presents the activity in the deferred assets and liabilities related to revenue from contracts with customers for the following period:

	2024	2023	2022	2021	2020
Beginning balance	\$1.0	\$40.8	\$0.1	\$1.0	\$10.9
Additions	\$0.1	\$1.0	\$0.4	\$0.1	\$15.1
Amortization	\$15.1	\$0.1	\$0.1	\$1.0	\$14.7
Ending balance	\$16.1	\$41.9	\$0.6	\$2.1	\$11.3

border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">		
Ending balance		
Deferred acquisition costs		
Service and Administrative Fees		
Service contract revenue		
201,903		
93,786		
81,343		
214,346		
Motor club revenue		
16,636		
23,025		
25,961		
13,700		
Total		
218,539		

[illegible]

[illegible]

[illegible]

Other

Revenue from contracts with customers	82,788
Service and Administrative Fees	249,898

Service and administrative fees are generated from non-insurance programs including warranty service contracts, motor clubs and other services. Service and administrative fees are recognized consistent with the earnings recognition pattern of the underlying policies, debt cancellation contracts and motor club memberships being administered, using pro rata, Rule of 78's, modified Rule of 78's, or other methods as appropriate for the contract. Management selects the appropriate method based on available information, and periodically reviews the

selections as additional information becomes available.

Management reviews the financial results under each significant contract on a monthly basis. Any losses that may occur due to a specific contract would be recognized in the period in which the loss is determined to be probable.

We do not disclose information about remaining performance obligations pertaining to contracts that have an original expected duration of one year or less. The transaction price allocated to remaining unsatisfied or partially unsatisfied performance obligations with an original expected duration exceeding one year was not material as of September 30, 2024.

The timing of our revenue recognition may differ from the timing of payment by our customers. We record a receivable when revenue is recognized prior to payment and we have an unconditional right to payment. Alternatively, when payment precedes the provision of the related services, we record deferred revenue until the performance obligations are satisfied.

The following table presents the activity in the deferred assets and liabilities related to revenue from contracts with customers for the following period:

	January 1, 2024	September 30, 2024	Beginning balance	Additions	Amortization	Ending balance
Deferred acquisition costs	\$0	\$0	\$0	\$0	\$0	\$0
Service and Administrative Fees	\$201,903	\$201,903	\$201,903	\$0	\$0	\$201,903
Service contract revenue	\$93,786	\$93,786	\$93,786	\$0	\$0	\$93,786

[illegible]

[illegible]

[illegible]

[illegible]

(1) See Note (20) Commitments and Contingencies

The following table presents the depreciation expense related to furniture, fixtures and equipment for the following periods:

	2024	2023
Three Months Ended September 30,	1,516	1,429
Nine Months Ended September 30,	4,637	4,668

Other Liabilities and Accrued Expenses

The following table presents the components of other liabilities and accrued expenses as reported in the condensed consolidated balance sheets:

	September 30, 2024	December 31, 2023
Accounts payable and accrued expenses	\$81,923	\$114,568
Loans eligible for repurchase liability	\$44,290	\$32,183
Deferred tax liabilities, net	\$188,854	\$139,845
Operating lease liabilities	\$37,790	\$40,403
Commissions payable	\$1,339	

[illegible]

[illegible]

family: 'Times New Roman', sans-serif; font-size: 9pt; font-weight: 400; line-height: 100%">12,985

Other		
5,237		
10,874		
Total other assets		
166,501		
165,515		

(1) See Note (20) Commitments and Contingencies for additional information.

The following table presents the depreciation expense related to furniture, fixtures and equipment for the following periods:

Period	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	

[illegible]

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[illegible]

27.75pt;text-align:left;vertical-align:bottom">Furniture, fixtures and equipment, net</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">27,216 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">29,624 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ceeeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:bottom">Prepaid expenses</td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10,841 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">12,985 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:bottom">Other</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,237 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10,874 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ceeeff;padding:2px 1pt 2px 19pt;text-align:left;vertical-align:bottom">Total other assets</td><td style="background-color:#ceeeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceeeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">166,501 </td><td style="background-color:#ceeeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td style="background-color:#ceeeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#ceeeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">165,515 </td><td style="background-color:#ceeeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="padding-left:18pt;text-align:justify;text-indent:-18pt">(1) See Note (20) Commitments and Contingencies for additional information.</div>917200062690004429000032183000396340004083600029055000314690001056000127500027216000296246<div style="padding-left:18pt;text-align:justify;text-indent:-18pt">The following table presents the depreciation expense related to furniture, fixtures and equipment for the following periods:</div><div style="margin-top:5pt;text-align:center"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:99.851%"><tr><td style="width:1.0%"></td><td style="width:48.974%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.822%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.822%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.822%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.545%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.825%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended
September 30,</td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Nine Months Ended
September 30,</td><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr></table></div>

2024

2023

Depreciation expense related to furniture, fixtures and equipment

1,516

4,637

4,668

The following table presents the components of other expenses as reported in the condensed consolidated statement of operations:

	2024	2023
General and administrative	7.75	7.75

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Second quarter	Third quarter	Total cash dividends declared
\$0.05	\$0.06	\$0.15

Fortegra Non-Controlling Interests

On June 21, 2022, the Company closed the WP Transaction. On that date, Fortegra converted to a Delaware corporation and Warburg made a \$200,000 investment in Fortegra in exchange for Fortegra Common Stock, Fortegra Preferred Stock, Fortegra Warrants and Fortegra Additional Warrants. Also, in connection with the closing of the WP Transaction, Tiptree was issued Fortegra Additional Warrants, and management's interests in LOTS Intermediate were exchanged for interests in

Fortegra.

In March and April 2024, Tiptree, Warburg and Fortegra directors contributed \$30,044, \$9,889 and \$67, respectively, to Fortegra in exchange for Fortegra Common Stock. As of September 30, 2024, Fortegra was owned approximately 79.3% by Tiptree Holdings, 17.7% by Warburg and 3.0% by management and directors of Fortegra before giving effect to the exercise of outstanding warrants and management options and the conversion of outstanding preferred stock.

The face amount of the Fortegra Preferred Stock is \$80,000. Dividends are cumulative and accrue at a rate of 8% per annum, compounding quarterly. Any quarterly dividend may be paid in cash, at Fortegra's option. For the nine months ended September 30, 2024, cash dividends declared were \$4,804.

Warburg has the option to convert, at any time, its shares of Fortegra Preferred Stock into shares of Fortegra Common Stock at an initial conversion premium of 33% to Warburg's initial investment valuation (the

(“Fortegra Preferred Stock Conversion Price”). The Fortegra Preferred Stock Conversion Price is adjusted for any Fortegra Common Stock splits, dividends, extraordinary dividends and similar transactions. All of the Fortegra Preferred Stock will automatically convert into shares of Fortegra Common Stock at the Fortegra Preferred Stock Conversion Price upon the closing of a qualifying initial public offering, subject to a five year make-whole provision. Upon conversion, the Fortegra Preferred Stock would result in Warburg owning an additional 6.3% interest in Fortegra, for a total as converted ownership of 24.1% (including its ownership of Fortegra Common Stock).

Fortegra Warrants

The Fortegra Warrants have a seven-year term and an exercise premium of 33% to Warburg’s initial investment valuation (the “Fortegra Warrant Exercise Price”). The Fortegra Warrant Exercise Price will be reduced by any Fortegra Common Stock cash dividends made by Fortegra and adjusted for stock splits, common stock dividends, extraordinary dividends and similar transactions. The Fortegra Warrants, if exercised with cash, would result in Warburg owning an additional 3.7% interest in Fortegra.

Fortegra Additional Warrants

The Fortegra Additional Warrants issued to both Warburg and Tiptree have a seven-year term and an exercise price of \$0.01 per share of Fortegra Common Stock. The Fortegra Additional Warrants issued to Warburg will be forfeited based on Warburg achieving an all-in return on its investment in excess of 23%, as measured primarily by Fortegra’s Common Stock price. The Fortegra Additional Warrants issued to Warburg are classified as liabilities, at fair value. The Fortegra Additional Warrants issued to Tiptree will vest based on Warburg achieving an all-in return on its investment in excess of 30%, as measured primarily by Fortegra’s Common Stock price. The number of shares of Fortegra Common Stock issuable to Warburg or Tiptree with respect to the Fortegra Additional Warrants is subject to adjustment for Fortegra Common Stock splits, stock or cash dividends and similar transactions. The Fortegra Additional Warrants are exercisable from the earlier of a transaction that results in Warburg having sold 50% of its Fortegra Common Stock or the fifth anniversary of the closing date. The maximum number of shares issued to Warburg or Tiptree, if exercised with cash, would be an additional 1.7% interest in Fortegra on an as converted basis (including its ownership of Fortegra Common and Preferred Stock).

The following table presents the components of non-controlling interests as reported in the condensed consolidated balance sheets:

	September 30, 2024	December 31, 2023
Fortegra preferred interests	\$77,679	\$77,679
Fortegra common interests	\$116,575	\$82,020
	\$194,254	\$159,699

[illegible]

The Company also has a foreign insurance subsidiary that is not subject to SAP. The statutory capital and surplus amounts and statutory net income presented above do not include the foreign insurance subsidiary in accordance with SAP.

The Company's U.S. domiciled insurance company subsidiaries may pay dividends to the Company, subject to statutory restrictions. Payments in excess of statutory restrictions (extraordinary dividends) to the Company are permitted only with prior approval of the insurance department of the applicable state of domicile. The Company eliminates all dividends from its subsidiaries in the condensed consolidated financial statements.

There were no dividends paid to the Company by its U.S. domiciled insurance company subsidiaries for the three months ended September 30, 2024 and 2023. The combined amount available for ordinary dividends of the Company's U.S. domiciled insurance company subsidiaries for the following periods:

	September 30, 2024	December 31, 2023
Amount available for ordinary dividends of the Company's insurance company subsidiaries	\$24,327	\$24,327

At September 30, 2024, the maximum amount of dividends that our U.S. domiciled insurance company subsidiaries could pay under applicable laws and regulations without regulatory approval was approximately \$24,327. The Company may seek regulatory approval to pay dividends in excess of this permitted amount, but there can be no assurance that the Company would receive regulatory approval if sought.

The Company declared cash dividends per share for the following periods presented below:

	September 30, 2024	December 31, 2023
Amount available for ordinary dividends of the Company's insurance company subsidiaries	\$24,327	\$24,327

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

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[illegible]

[illegible]

570002000-150000-2954000-90000-33000-719000-480002000-117000-2235000

Stock Based Compensation

	2017	2018	2019	2020
Available for issuance as of December 31, 2023	2,260,550			
RSU, stock and option awards granted	12,437			
Forfeited				
PRSU awards granted	(1,420,833)			

[illegible]

1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ccccff;padding:0

1pt"></td><td colspan="2" style="background-color:#ccccff;padding:2px 0 2px 1pt;text-align:right;vertical-

align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-

weight:400;line-height:100%">14.42 </td><td style="background-color:#ccccff;padding:2px 1pt 2px 0;text-

align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt

2px 12.25pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:9pt;font-weight:400;line-height:100%">Forfeited</td><td colspan="2" style="background-

color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"><span style="color:#000000;font-

family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">(12,437)</td><td

style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3"

style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px

0 2px 1pt;text-align:right;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:9pt;font-weight:400;line-height:100%">16.66 </td><td style="background-

color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3"

style="background-color:#ccccff;padding:2px 1pt;text-align:left;vertical-align:bottom"><div><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-

height:100%">Unvested units as of September 30, 2024 <span style="color:#000000;font-family:'Times

New Roman',sans-serif;font-size:5.85pt;font-weight:400;line-height:100%;position:relative;top:-3.15pt;vertical-

align:baseline">(1)</div></td><td colspan="2" style="background-color:#ccccff;border-bottom:3pt double

#000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-

height:100%">287,684 </td><td style="background-color:#ccccff;border-bottom:3pt double

#000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td

colspan="3" style="background-color:#ccccff;padding:0 1pt"></td><td style="background-color:#ccccff;border-

bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-

align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-

weight:400;line-height:100%">\$ </td><td style="background-color:#ccccff;border-bottom:3pt double

#000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-

height:100%">15.22 </td><td style="background-color:#ccccff;border-bottom:3pt double #000000;border-

top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div

style="padding-left:18pt;text-align:justify;text-indent:-18pt"><span style="color:#000000;font-family:'Times New

Roman',sans-serif;font-size:5.2pt;font-weight:400;line-height:120%;position:relative;top:-2.8pt;vertical-

align:baseline">(1)<span style="color:#000000;font-family:'Times New Roman',sans-serif;font-

size:4.55pt;font-weight:400;line-height:120%;position:relative;top:-2.44pt;vertical-align:baseline"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:5pt;font-weight:400;line-height:120%">

<span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:7pt;font-weight:400;line-

height:120%">Includes 139,888, 76,930 and 70,866 shares that vest in 2025, 2026 and 2027, respectively.

**</div><div>
</div><div><span style="color:#000000;font-family:'Times New Roman',sans-**

serif;font-size:10pt;font-weight:400;line-height:120%">The following tables present the detail of the granted and

vested RSUs for the periods indicated:</div><div><table style="border-collapse:collapse;display:inline-

table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td

style="width:25.983%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td

style="width:9.763%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.544%">

</td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.763%"></td><td

style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td>

<td style="width:0.1%"></td><td style="width:0.692%"></td><td style="width:0.1%"></td><td

style="width:1.0%"></td><td style="width:25.983%"></td><td style="width:0.1%"></td><td style="width:1.0%">

</td><td style="width:9.763%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td

style="width:0.544%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.765%">

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</td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3"

colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom"><span style="color:#000000;font-

family:'Times New Roman',sans-serif;font-size:9pt;font-weight:700;line-height:100%">Nine Months Ended

September 30,</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt">

</td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:700;line-

height:100%">Nine Months Ended September 30,</td></tr><tr><td colspan="3" style="padding:2px

1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:9pt;font-weight:700;line-height:100%;text-decoration:underline">Granted</td><td colspan="3"

colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:700;line-

height:100%">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td

colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:700;line-

height:100%">2023</td><td colspan="3" style="display:none"></td><td colspan="3"

style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px

1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:9pt;font-weight:700;line-height:100%;text-decoration:underline">Vested</td><td colspan="3"

colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:700;line-

height:100%">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td

colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:700;line-

[illegible]

33,384

309,462

On August 4, 2021, a total of 3,500,000 Performance Restricted Stock Units (PRSUs) were awarded to members of the Company's senior management. An additional 350,000 PRSUs were awarded on October 14, 2022. The PRSUs have a 10-year term and are subject to the recipient's continuous service and a market requirement. A portion of the PRSUs will generally vest upon the achievement of each of five Tiptree share price target milestones ranging from \$15 to \$60, adjusted for dividends paid, within five pre-established determination periods (subject to a catch-up vesting mechanism) occurring on the second, fourth, sixth, eighth and tenth anniversaries of the grant date. In November 2021, the first tranche of the PRSUs vested, resulting in a net issuance of 215,583 shares of Tiptree common stock.

On January 1, 2024, Tiptree granted 1,420,833 PRSUs to members of the Company's senior management. The PRSUs will generally vest upon achievement of a \$70 Tiptree share price target (adjusted for dividends paid) prior to the tenth anniversary of the date of grant, subject to the Grantee's continued employment with Tiptree.

As of September 30, 2024, 5,037,500 PRSUs were unvested. The below table illustrates the aggregate number of PRSUs that will vest upon the achievement of each Tiptree share price target. Such price targets are adjusted down for cumulative dividends paid by the Company since grant (e.g., the next share price target is \$19.38 as adjusted for cumulative dividends paid to date).

Original Tiptree Share Price Target	Number of PRSUs that Vest
\$20	516,667
\$30	775,000
\$45	1,033,333

[illegible]

[illegible]

Between 2016 and 2020, option awards were granted to the Executive Committee with an exercise price equal to the fair market value of our common stock on the date of grant. The option awards have a 10-year term and are subject to the recipient's continuous service, a market requirement, and vest one third on each of the

three	four	five
three	four	five

As of September 30, 2024, the market requirement for all outstanding options has been achieved. There were no stock option awards granted from 2021 to September 30, 2024.

three	four	five
three	four	five

[illegible]

Balance, September 30, 2024	1,583,873	6.51	2.25	1,442,114
Weighted average remaining contractual term at September 30, 2024 (in years)	3.5			

Subsidiary Equity Plans

Certain of the Company's subsidiaries have established incentive plans under which they are authorized to issue equity of those subsidiaries to certain of their employees. Such awards are accounted for as equity unless otherwise noted. These awards are subject to performance-vesting criteria based on the performance of the subsidiary (performance vesting awards) and time-vesting subject to continued employment (time vesting awards). The Company has the option, but not the obligation to settle the exchange right in cash.

Fortegra Equity Incentive Plan

Fortegra adopted the 2022 Equity Incentive Plan ("Fortegra Plan") on June 21, 2022, and further amended on January 18, 2024, which permits the grant of RSUs, stock based awards and options up to 11.0% of Fortegra Common Stock (assuming conversion of the Fortegra Preferred Stock), of which the substantial majority is expected to be delivered in options. The general purpose of the Fortegra Plan is to attract, motivate and retain selected employees of Fortegra, to provide them with incentives and rewards for performance and to better align their interests with those of Fortegra's stockholders. Unless otherwise extended, the Fortegra Plan terminates automatically on June 21, 2032. The awards under the Fortegra Plan are not exchangeable for Tiptree common stock.

As of September 30, 2024, vested and unexercised options represented 0.4%, unvested time vesting RSUs represented 0.2% and unvested time and performance vesting options represented 3.9% of Fortegra Common Stock (in each case, assuming conversion of the Fortegra Preferred Stock). The RSUs include a retirement provision and are amortized over the lesser of the service condition or expected retirement date. The time vested options vest in equal parts over five years. The performance vested options vest based on specific internal rate of return targets determined at the time of a change of control of Fortegra or sale by Warburg of more than 50% of its Fortegra securities (on an as converted basis) acquired in 2022. A majority of these time and performance options must be exercised in the calendar year they vest and shall be deemed automatically exercised if not otherwise done so by December 31 of the calendar year in which they vest. The fair value option grants were estimated on the date of grant using a Black-Scholes Merton option pricing formula embedded within a Monte Carlo model used to simulate the future value of Fortegra Common Stock, which assumes the market requirement is achieved. Key assumptions used in the model were a historical volatility of 45.0%, a risk free rate of 3.7%, no dividend yield and an expected term of 4.2 years.

In 2023, Fortegra granted performance based restricted stock units (Fortegra PRSUs) that vest based on the achievement of specified gross written premium volume targets and underwriting ratios for selected specialty insurance lines written in 2024. Upon vesting, the Fortegra PRSUs entitle recipients to

participate in an aggregate pool of between \$5,000 and \$20,000 payable in shares of Fortega. The Fortega PRSUs are accounted for as liability awards and were unvested as of September 30, 2024.

The following table presents changes to the issuances of subsidiary awards under the subsidiary incentive plans for the periods indicated:

	Unvested balance as of December 31, 2023	Granted	Vested	Forfeiture	Performance assumption adjustment	Unvested balance as of September 30, 2024
Grant date fair value of equity shares issuable	\$-	20,609	1,670	(830)	184	18,754
Unvested balance as of December 31, 2023	\$-					\$-
Granted		20,609				20,609
Vested		(1,670)				(1,670)
Forfeiture		(830)				(830)
Performance assumption adjustment					184	184
Unvested balance as of September 30, 2024						18,754

Stock Based Compensation Expense

The following table presents total stock based compensation expense and the related income tax benefit recognized on the condensed consolidated statements of operations:

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704	703	702	701	700	699	698	697	696	695	694	693	692	691	690	689	688	687	686	685	684	683	682	681	680	679	678	677	676	675	674	673	672	671	670	669	668	667	666	665	664	663	662	661	660	659	658	657	656	655	654	653	652	651	650	649	648	647	646	645	644	643	642	641	640	639	638	637	636	635	634	633	632	631	630	629	628	627	626	625	624	623	622	621	620	619	618	617	616	615	614

[illegible]

[illegible]

[illegible]

Vested

(44,779)

14.42

16.66

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16.66

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Unrecognized compensation cost related to non-vested awards

15,225	1,702	16,153	1.9	0.6	1.4

Weighted - average recognition period (in years)

1.9	0.6	1.4

Includes unrecognized compensation cost of \$15,225 related to stock options, \$878 related to RSUs, and \$3,499 related to PRSUs at The Fortegra Group.

15225000170200016153000P1Y10M24DP0Y7M6DP1Y4M24D152250008780003499000Income Taxes

The following table presents the Company's provision (benefit) for income taxes reflected as a component of income (loss):					
	2024	2023	2022	2021	2020
Three Months Ended September 30,	15,225	1,702	16,153	1.9	0.6
Nine Months Ended September 30,	15,225	1,702	16,153	1.9	0.6

2024

2023	2022	2021

Total income tax expense (benefit)	16,308	12,273	48,799	29,119
Effective tax rate (ETR)	44.4%	58.0%	55.0%	55.0%

Higher than the U.S. federal

statutory income tax rate of 21% primarily due to the impact of outside basis deferred taxes on Tiptree's investment in Fortegra and other discrete items.

Tiptree owns less than 80% of Fortegra and is required to record deferred taxes on the outside basis on its investment in Fortegra. This deferred tax liability represents the tax that would be due, before consideration of loss carryforwards, if Tiptree were to sell all of its Fortegra stock at its carrying value on Tiptree's balance sheet.

For the three months ended September 30, 2024, the deferred tax liability relating to Fortegra increased by \$9,913, of which \$4,006 of expense was recorded in OCI, and \$5,907 expense was recorded as a provision for income taxes. For the three months ended September 30, 2023, the deferred tax liability relating to Fortegra increased by \$2,280, of which \$2,116 of benefit was recorded in OCI, and \$4,396 expense was recorded as a provision for income taxes. Excluding the impact of these deferred taxes, the effective tax rates for the three months ended September 30, 2024 and 2023 were 28.2% and 37.3%, respectively.

For the nine months ended September 30, 2024, the deferred tax liability relating to Fortegra increased by \$19,844, of which \$3,115 of expense was recorded in OCI, and \$16,729 expense was recorded as a provision for income taxes. For the nine months ended September 30, 2023, this deferred tax liability relating to Fortegra was \$48,627, which was an increase of \$8,656 from the year ended December 31, 2022, of which \$332 benefit was recorded in OCI, \$1,222 benefit was recorded directly in stockholders' equity, and \$10,210 expense was recorded as a provision for income taxes. Excluding the impact of these deferred taxes, the effective tax rates for the nine months ended September 30, 2024 and 2023 were 29.9% and 35.7%, respectively.

On April 15, 2024, the Company sold its 16.98 million shares of Invesque for \$625 of proceeds resulting in a capital loss carryforward for tax purposes of approximately \$106,768.

The Organization for Economic Cooperation and Development ("OECD") has introduced a framework to implement a global minimum corporate tax rate of 15%, commonly referred to as Pillar Two. Many aspects of Pillar Two are effective beginning calendar year 2024 and other aspects will be effective beginning in calendar year 2025. While it is uncertain whether the U.S. will adopt Pillar Two, certain countries in which the Company operates have adopted legislation and other countries are in the process of introducing legislation to implement Pillar Two. While we do not expect Pillar Two to have a material impact on the Company, our analysis is ongoing as the OECD releases additional guidance and countries implement additional legislation.

The following table presents the Company's provision (benefit) for income taxes reflected as a component of income (loss):

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704

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0; text-align: right; vertical-align: bottom">1,918 </td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="background-color: #cfe2f3; padding: 0 1pt"></td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom">\$ </td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 0; text-align: right; vertical-align: bottom">1,925 </td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="background-color: #cfe2f3; padding: 0 1pt"></td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom">\$ </td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 0; text-align: right; vertical-align: bottom">5,875 </td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="background-color: #cfe2f3; padding: 0 1pt"></td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom">\$ </td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 0; text-align: right; vertical-align: bottom">6,003 </td><td style="background-color: #cfe2f3; border-bottom: 3pt double #000000; border-top: 1pt solid #000000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td></tr></table></div>19180001925000587500060030001842000Earnings Per Share<div style="text-align: justify">The Company calculates basic net income per share of common stock (common share) based on the weighted average number of common shares outstanding, which includes vested corporate RSUs. Unvested corporate RSUs have a non-forfeitable right to participate in dividends declared and paid on the Company's common stock on an as vested basis and are therefore considered a participating security. The Company calculates basic earnings per share using the "two-class" method under which the income available to common stockholders is allocated to the unvested corporate RSUs.</div><div style="text-align: justify">
</div><div style="text-align: justify">Diluted net income attributable to common stockholders includes the effect of unvested subsidiaries' RSUs, when dilutive. The assumed exercise of all potentially dilutive instruments is included in the diluted net income per common share calculation, if dilutive.</div><div style="text-align: justify">
</div><div style="text-align: justify">The following table presents a reconciliation of basic and diluted net income per common share for the following periods:</div><div style="margin-top: 5pt"><table style="border-collapse: collapse; display: inline-table; margin-bottom: 5pt; vertical-align: text-bottom; width: 100.000%"><tr><td style="width: 1.0%"></td><td style="width: 48.602%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 10.953%"></td><td style="width: 0.1%"></td><td style="width: 0.1%"></td><td style="width: 0.544%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 10.953%"></td><td style="width: 0.1%"></td><td style="width: 0.1%"></td><td style="width: 0.544%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 10.953%"></td><td style="width: 0.1%"></td><td style="width: 0.1%"></td><td style="width: 0.395%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 10.956%"></td><td style="width: 0.1%"></td><td colspan="3" style="display: none"></td><td colspan="3" style="padding: 0 1pt"></td><td colspan="9" style="padding: 2px 1pt; text-align: center; vertical-align: bottom">Three Months Ended
September 30,</td><td colspan="3" style="padding: 0 1pt"></td><td colspan="9" style="padding: 2px 1pt; text-align: center; vertical-align: middle">Nine Months Ended
September 30,</td></tr><tr><td colspan="3" style="padding: 0 1pt"></td><td colspan="3" style="border-bottom: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom">2024</td><td colspan="3" style="border-top: 1pt solid #000000; padding: 0 1pt"></td><td colspan="3" style="border-bottom: 1pt solid #000000; border-top: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom">2023</td><td colspan="3" style="padding: 0 1pt"></td><td colspan="3" style="background-color: #ffffff; border-bottom: 1pt solid #000000; border-top: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom">2024</td><td colspan="3" style="background-color: #ffffff; border-top: 1pt solid #000000; padding: 0 1pt"></td><td colspan="3" style="background-color: #ffffff; border-bottom: 1pt solid #000000; border-top: 1pt solid #000000; padding: 2px 1pt; text-align: center; vertical-align: bottom">2023</td><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td></tr><tr><td colspan="3" style="background-color: #cfe2f3; padding: 2px 1pt; text-align: left; vertical-align: bottom">Net income (loss)</td><td colspan="3" style="background-color: #cfe2f3; border-top: 1pt solid #000000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom"><span style="color: #000000; font-family: 'Times New Roman', sans-serif; font-size: 9pt; font-weight: 400; line-

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			Diluted net income (loss) attributable to common shares	
\$	0.29			
\$	0.04			
\$	0.83			
\$	0.18			

204730008868000583270002386900085580006715000245110001678900092000140002700005700011823006
956000-502000-2374000-

Party Transactions

Tiptree Advisors is a related party of the Company because Tiptree Advisors is deemed to be controlled by Michael Barnes, the Company's Executive Chairman. Tiptree Advisors manages investment portfolio accounts of Fortegra and certain of its subsidiaries under an investment advisory agreement (the IAA). The Company is invested in funds managed by Tiptree Advisors. The Company incurred \$1,594 and \$1,507 of management and incentive fees for the three months ended September 30, 2024 and 2023, respectively. The Company incurred \$4,760 and \$3,876 of management and incentive fees for the nine months ended September 30, 2024 and 2023, respectively. Beginning on January 1, 2024, Tiptree's percentage of profits interest in Tiptree Advisors was 40.8%. As of January 1, 2025, Tiptree's percentage interest will increase to 51.0%.

Pursuant to the Transition Services Agreement, Tiptree and Tiptree Advisors have mutually agreed to provide certain services to one another. Payments under the Transition Services Agreement in the nine months ended September 30, 2024 and 2023 were not material.

Pursuant to a Partner Emeritus Agreement, Tiptree agreed to provide Mr. Inayatullah, a greater than 5% stockholder of the Company, support services and reimburse Mr. Inayatullah for a portion of benefit expenses in exchange for advice and other consulting services as requested by the Company's Executive Committee. Transactions related to the Partner Emeritus Agreement in the nine months ended September 30, 2024 and 2023 were not material.

Subsequent Events

On October 29, 2024, the Company's board of directors declared a quarterly cash dividend of \$0.06 per share to holders of common stock with a record date of November 18, 2024, and a payment date of November 25, 2024.