

State of Idaho
DEPARTMENT OF INSURANCE

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GARY L. SMITH
Director

Bulletin No. 05-4

TO: All Authorized Insurers

FROM: Gary L. Smith, Director

DATE: September 30, 2005

SUBJECT: Use of Revised Accounting Practices and Procedures Manual of the NAIC

The purpose of this bulletin is to provide guidance regarding the version of the NAIC's Accounting Practices and Procedures Manual to be used by authorized insurers when preparing 2005 quarterly and annual financial statements filed with the Idaho Department of Insurance and the NAIC pursuant to Idaho Code § 41-335 and § 41-336.

Unless otherwise prescribed or permitted, the March 2005 version of the NAIC's Accounting Practices and Procedures Manual has been adopted by the Director.