State of Idaho

DEPARTMENT OF INSURANCE

C.L. "BUTCH" OTTER
Governor

700 West State Street, 3rd Floor P.O. Box 83720 Boise, Idaho 83720-0043 Phone (208)334-4250 FAX # (208)334-4398 WILLIAM W. DEAL Director

BULLETIN NO. 08-05

DATE: May 2, 2008

TO: All Authorized Insurers

FROM: W.W. Deal, Director

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 2008 quarterly and annual financial statements filed with the Idaho Department of Insurance and the NAIC pursuant to Idaho Code §41-210(4), § 41-335 and § 41-336.

Unless otherwise prescribed or permitted, the March 2008 version of the NAIC's Accounting Practices and Procedures Manual has been adopted by the Director.