

State of Idaho
DEPARTMENT OF INSURANCE

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WILLIAM W. DEAL
Director

BULLETIN NO. 09-02

DATE: April 8, 2009
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 2009 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 2009 version of the NAIC's Accounting Practices and Procedures Manual has been adopted by the Director.