

State of Idaho
DEPARTMENT OF INSURANCE

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WILLIAM W. DEAL
Director

BULLETIN NO. 14-03

DATE: May 15, 2014

TO: All Authorized Insurers

FROM: William 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 2014 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 2014 version of the NAIC's Accounting Practices and Procedures manual has been adopted by the Director.