

*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  
Website: <http://www.doi.idaho.gov>

THOMAS A. DONOVAN  
Acting Director

**Bulletin No. 15-02**

DATE: April 15, 2015  
TO: All Authorized Insurers  
FROM: Thomas A. Donovan, Acting 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 2015 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 2015 version of the NAIC's Accounting Practices and Procedures Manual has been adopted by the Director.