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. 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.