pennsylvania
INSURANCE DEPARTMENT

DATE: DECEMBER 28, 2011

TO: DOMESTIC INSURERS USING THE NAIC FRATERNAL, HEALTH, LIFE, PROPERTY & CASUALTY, OR TITLE BLANK AND INSTRUCTIONS

SUBJECT: **2011-2012 ACCOUNTING AND REPORTING RELATED RESOURCES**

FROM: KAUSHIK K. PATEL, CHIEF
FINANCIAL ANALYSIS DIVISION

This memorandum provides instructions on how to access some of the resources available to assist in the filing of accurate financial statements. Throughout the year, NAIC committees adopt revisions and updates to various accounting and reporting requirements and publish guidance on new or complex issues. Periodically accessing some of these resources will help you to stay current with NAIC adopted changes.

ACCOUNTING AND REPORTING RELATED RESOURCES

LINKS	RESOURCES
AP&P Update	Accounting Practices and Procedures Manual Updates
Blanks Update	Click on link. Scroll to "Updates to *Annual/Quarterly Statement Blanks"* on right.
Disclosure Checklists	Click on link. Scroll to "SAP to Annual Statement Disclosure Checklist" on right. Comprehensive list of possible disclosures by company type & SSAP.
Filing Contacts at NAIC	• How to complete your statement: Financial Regulatory Services Questions Help Line at **816.783.8400** • NAIC Financial Database and electronic filings: FDR Data Administrators at **816.783.8600** or **FDRadmin@naic.org** • Payment of filing fees: Accounts Receivable at **816.783.8089** or **AcctgRec@naic.org**
Filing Issues/Guidance Documents	Click on link. Scroll to "Filing Issues and Additional Guidance" on right. Select from list of topics such as: Investment Categories SVO Group Code Extensions for Schedule D Reporting
Instructions Update	Click on link. Scroll to "Updates to Annual/Quarterly Statement Instructions" on right.
PA State Prescribed	Differences between NAIC SAPs and PA legislation that may require disclosure.
Statement Filings Guide	NAIC page "Financial Statement Filing and Step through Guide"