

**STATUTORY ACCOUNTING PRINCIPLES (E) WORKING GROUP**

**Thursday, November 12, 2020  
10:00 a.m. – 12:00 p.m. (Central)**

**OVERVIEW AGENDA****HEARING AGENDA**

	<u>Hearing Page Number</u>	<u>Attachment</u>
<b>1. SAPWG Hearing – Adoption of Minutes—<i>Dale Bruggeman (OH)</i></b>	1	1-3
<b>2. SAPWG Hearing – Review and Adoption of Non-Contested Positions – SSAP Revisions—<i>Dale Bruggeman (OH)</i></b>		
• Ref #2020-19: Clarifying Edits – Participating in Mortgages	1	4
• Ref #2020-23: Leasehold Improvements	2	5
• Ref #2020-25EP: Editorial Updates	3	6
<b>3. SAPWG Hearing –Adoption of Non-Contested Positions with Minor Edits—<i>Dale Bruggeman (OH)</i></b>		
• Ref #2020-17: Updating the SCA Review Process	3	7
• Ref #2020-20: Cash Equivalent Disclosures	4	8
• Ref #2020-21: SSAP No. 43R – Designation Categories for RMBS/CMBS Investments	6	9
<b>4. SAPWG Hearing – Review of Comments in Exposed Items—<i>Dale Bruggeman (OH)</i></b>		
• Ref #2020-18: SSAP No. 97 Update	8	10
• Ref #2020-22: Accounting for Perpetual Bonds	13	11
• Ref #2020-34: Related Parties, Disclaimer of Affiliation and Variable Interest Entities	17	12
• Ref #2020-24: Accounting and Reporting of Credit Tenant Loans	18	13
• Ref #2020-30: Premium Refunds and Other Adjustments	28	14
• Ref #2020-24: Levelized and Persistency Commissions	See note	See note
<b>5. SAPWG Hearing – Review of Previously Adopted Interpretations for Possible Extension—<i>Dale Bruggeman (OH)</i></b>		
• INT 20-02: Extension of the Ninety-Day Rule for the Impact of COVID-19	31	15
• INT 20-04: Mortgage Loan Impairment Assessment Due to COVID-19	31	16
• INT 20-05: Investment Income Due and Accrued	31	17
• INT 20-03: Troubled Debt Restructuring Due to COVID-19	32	18
• INT 20-07: Troubled Debt Restructuring of Certain Investments Due to COVID-19	32	19
Comment Letters		20

**Note: Agenda Item 2019-24: Levelized and Persistency Commissions is planned for discussion during this meeting. Due to the timing of comments received and the posting of these materials, a separate hearing agenda solely referencing 2019-24 will be subsequently posted.**

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## OVERVIEW AGENDA

### Meeting AGENDA

	<u>Meeting Page Number</u>	<u>Attachment</u>
<b>6. SAPWG Meeting – Maintenance Agenda – Pending List—Dale Bruggeman (OH)</b>		
• Ref #2020-32: SSAP No. 26R - Disclosure Update	1	A
• Ref #2020-33: SSAP No. 32R – Publicly Traded Preferred Stock Warrants	1	B
• Ref #2020-34: SSAP No. 43R - GSE CRT Program	2	C
• Ref #2020-35: SSAP No. 97 - Audit Opinions	2	D
• Ref #2020-36: Derivatives Hedging Fixed Indexed Products	3	E
• Ref #2020-37: Separate Account Product Mix	5	F
• Ref #2020-38: Pension Risk Transfer Disclosure	5	G
• Ref #2020-39: Interpretation Policy Statement	6	H
• Ref #2020-40: Prescribed Practices	6	I
• Ref #2020-41: ASU 2020-06, <i>Convertible Instruments</i>	7	J
• Ref #2020-42: ASU 2020-07, <i>Presentation and Disclosures by Not-for-Profit Entities</i>	8	K
<b>7. SAPWG Meeting – Any Other Matters Brought Before the Working Group—Dale Bruggeman (OH)</b>		
• Ref #2020-21: SSAP No. 43R - Update	8	-
• Deferred Agenda Items	8	-
• Ref #2020-49: Retroactive Reinsurance Exception - Update	8	-
• Review of GAAP Exposures	9	L

**Comment Deadline for all exposed items (other than the interpretations, if exposed) is Monday, January 11, 2021.**

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