**From:** Marcotte, Robin <RMarcotte@naic.org>   
**Sent:** Tuesday, January 7, 2020 11:03 AM  
**To:** Vigliaturo, Phillip <Phil.Vigliaturo@state.mn.us>; Botsko, Thomas <thomas.botsko@insurance.ohio.gov>  
**Cc:** Gann, Julie <JGann@naic.org>; Marcotte, Robin <RMarcotte@naic.org>; Sediqzad, Fatima <fsediqzad@naic.org>; Stultz, Jake <jstultz@naic.org>; Pinegar, Jim <jpinegar@naic.org>; DeFrain, Kris <kdefrain@naic.org>; Yeung, Eva K. <EYeung@naic.org>; Barr, Jane <JBarr@naic.org>; Bruggeman, Dale <dale.bruggeman@insurance.ohio.gov>  
**Subject:** Notice of exposure/ request for volunteers

To the chairs of the Casualty Actuarial and Statistical (C) Task Force and Property and Casualty Risk Based Capital Working Group

Attached are notices of two items that were exposed by the Statutory Accounting Principles (E) Working Group at the Fall National Meeting.

* 2019-40: Reporting of Installment Fees and Expenses  this item includes a request for comments on questions including  on whether to develop guidance to allow reporting of installment fee expenses outside of underwriting expenses.
* 2019-49: Retroactive Reinsurance Exception  This item is a requests comments and volunteers to address a request from the Committee on Property and Liability Financial Reporting (COPLFR) of the American Academy of Actuaries Working Group to provide more guidance to address diversity in practice regarding the accounting for retroactive reinsurance contracts which meet the exception to be accounted for prospectively.

Both items have the potential to affect schedule P reporting and risk based capital calculations.

Please contact NAIC staff with any questions or volunteers!

Robin Marcotte | Senior Manager Accounting Policy   | NAIC | (:  816 783 8124 | 6Fax 816 460 7571   \* [rmarcotte@naic.org](mailto:rmarcotte@naic.org)