

RELEVANT LITERATURE**Statutory Accounting**

- Statutory Accounting Principles Statement of Concepts and Statutory Hierarchy
- *Issue Paper No. 4—Definition of Assets and Nonadmitted Assets*
- *Issue Paper No. 37—Mortgage Loans*
- *Issue Paper No. 40—Real Estate Investments*
- *Issue Paper No. 48—Investments in Joint Ventures, Partnerships and Limited Liability Companies*

Generally Accepted Accounting Principles

- AcSEC Practice Bulletin 1, Exhibit I, *ADC Arrangements*
- *FASB Emerging Issues Task Force No. 86-21, Application of the AICPA Notice to Practitioners regarding Acquisition, Development, and Construction Arrangements to Acquisition of an Operating Property*

State Regulations

- Texas Insurance Code, Chapter 3, *Life, Health and Accident Insurance*, Subchapter C, Reserves and Investments, Art. 3.33