

- Accounting Practices and Procedures Manual for Property and Casualty Insurance Companies, Chapter 10, *Losses*, and Chapter 11, *Loss Adjustment Expenses*, Appendix B, *Title Insurance Accounting Principles Supplement*
- *Issue Paper No. 3—Accounting Changes*
- *Issue Paper No. 5—Definition of Liabilities, Loss Contingencies and Impairments of Assets*
- *Issue Paper No. 37—Mortgage Loans*
- *Issue Paper No. 40—Real Estate Investments*
- *Issue Paper No. 50—Classifications and Definitions of Insurance or Managed Care Contracts in Force*
- *Issue Paper No. 53—Property and Casualty Contracts - Premiums*
- *Issue Paper No. 55—Unpaid Claims, Losses and Loss Adjustment Expenses*
- Title Insurers Model Act, dated April 1996
- NAIC Annual Statement Instructions Title

Generally Accepted Accounting Principles

- *FASB Statement No. 5, Accounting for Contingencies*
- *FASB Statement No. 60, Accounting and Reporting by Insurance Enterprises*
- *FASB Statement No. 61, Accounting for Title Plant*
- *FASB Statement No. 121, Accounting for The Impairment of Long-Lived Assets and for Long-Lived Assets to Be Disposed Of*

State Regulations

- Review of state regulations for 38 states with respect to premium reserves.