











- *Issue Paper No. 75—Property and Casualty Reinsurance*
- *Issue Paper No. 74—Life, Deposit-Type and Accident and Health Reinsurance*
- *Issue Paper No. 45—Repurchase Agreements, Reverse Repurchase Agreements and Dollar Repurchase Agreements.*

**Generally Accepted Accounting Principles**

- *Accounting Principles Board Opinion No. 10, Omnibus Opinion - 1966*
- *FASB Interpretation No. 39, Offsetting of Amounts Related to Certain Contracts*
- *FASB Interpretation No. 41, Offsetting of Amounts Related to Certain Repurchase and Reverse Repurchase Agreements*
- *FASB Emerging Issues Task Force No. 86-25, Offsetting Foreign Currency Swaps*

**State Regulations**

No additional guidance obtained from state statutes or regulations.