### OVERVIEW AGENDA

#### HEARING AGENDA

1. **SAPWG Hearing – Adoption of Minutes** — *Dale Bruggeman (OH)*

2. **SAPWG Hearing – Review and Adoption of Non-Contested Positions – SSAP Revisions** — *Dale Bruggeman (OH)*
   - Ref #2018-26: SCA Loss Tracking – Accounting Guidance
   - Ref #2018-38: Prepayment to Service and Claims Adjusting Providers
   - Ref #2019-32: Look-Through with Multiple Holding Companies
   - Ref #2019-35: Update Withdrawal Disclosures
   - Ref #2019-43: ASU 2017-11, EPS, Distinguishing Liabilities from Equity, Derivatives & Hedging
   - Ref #2019-48: Disclosure Update for Reciprocal Jurisdiction Reinsurers
   - Ref #2019-49: ASU 2016-14, Presentation of Financial Statements of Not-for Profit Entities

3. **SAPWG Hearing – Review of Comments – Expecting Minimal Discussion with Adoption Consideration** — *Dale Bruggeman (OH)*
   - Ref #2019-08: Reporting Deposit Type Contracts
   - Ref #2019-40: Reporting of Installment Fees and Expenses
   - Ref #2019-33: SSAP No. 25 – Disclosures
   - Ref #2019-39: Acceptable Collateral for Derivatives (Action to Dispose)

4. **SAPWG Hearing – Review of Comments – Expecting Minimal Discussion with Potential Exposure** (Proposed comment deadline - May 29, 2020, unless otherwise noted) — *Dale Bruggeman (OH)*
   - Ref #2019-04: SSAP No. 32 – Investment Classification Project
   - Ref #2019-38: Financing Derivatives
   - Ref #2019-14: Attribution of Goodwill
   - Ref #2019-20: Rolling Short-Term Investments*
   - Ref #2019-42: Cash Equivalent – Cash & Liquidity Pools*
   - Ref #2019-25: Working Capital Finance Investments
   - Ref #2019-36: Expand MGA and TPA Disclosures*
   - Ref #2019-37: Surplus Notes – Enhanced Disclosures*
   - Ref #2019-47: VM 21 Grading*

   * These items are proposed to have a shortened comment period ending May 1, 2020.

5. **SAPWG Hearing – Discussion Deferred for Subsequent Call / Meeting** — *Dale Bruggeman (OH)*
   - Ref #2019-41: Eliminating Financial Modeling Process
   - Ref #2019-12: ASU 2014-17, Business Combinations, Pushdown Accounting
   - Ref #2019-24: Levelized and Persistency Commission
   - Ref #2019-34: Related Parties, Disclaimer of Affiliation and Variable Interest Entities
   - Ref #2019-49: Retroactive Reinsurance Exception

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Comment Letters

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OVERVIEW AGENDA

MEETING AGENDA

6. SAPWG Meeting – Maintenance Agenda – Pending List—Dale Bruggeman (OH)
   • Ref #2020-01: Update / Remove References to SVO Listings**
   • Ref #2020-02: Accounting for Bond Tender Offers
   • Ref #2020-03: Enhanced Goodwill Disclosures
   • Ref #2020-04: Commissioner Discretion in the Valuation Manual
   • Ref #2020-05: Repeal of the Affordable Care Act Section 9010 Assessment
   • Ref #2020-06EP: Editorial and Maintenance Update**
   • Ref #2020-07: Change to the Summary Investment Schedule**
   • Ref #2020-08: ASU 2016-20: Technical Corrections & Improvements – Topic 606**
   • Ref #2020-09: ASU 2018-18: Collaborative Arrangements – Topic 808**
   • Ref #2020-10: ASU 2017-14—Amendment to SEC Paragraphs in Topic 220, Topic 605 and Topic 606**
   • Ref #2020-11: ASU 2020-02—Amendments to SEC Paragraphs in Credit Losses and Lease**

** These items are proposed to have a shortened comment period ending May 1, 2020.

7. SAPWG Meeting – Maintenance Agenda – Active List
   (Proposed comment deadline - June 26, 2020)—Dale Bruggeman (OH)
   • Ref #2019-21: SSAP No. 43R

8. SAPWG Meeting – Any Other Matters Brought Before the Working Group—Dale Bruggeman (OH)
   • Reference Rate Reform - LIBOR
   • Ref # 2016-20: Credit Losses
   • Risk Corridors – Supreme Court
   • SAPWG Referrals from the VOSTF
   • Process Update for SCA Filing Reviews
   • Review of GAAP Exposures
   • Health Test Update Notice

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