

STATUTORY ACCOUNTING PRINCIPLES (E) WORKING GROUP
Thursday, July 30, 2020
10:00 a.m. – 12:00 p.m. (CT)

OVERVIEW AGENDA

HEARING AGENDA

	<u>Hearing Page Number</u>	<u>Attachment</u>
1. SAPWG Hearing – Adoption of Minutes—Dale Bruggeman (OH)	-	1-8
2. SAPWG Hearing – Review and Adoption of Non-Contested Positions – SSAP Revisions —Dale Bruggeman (OH)		
• Ref #2019-38: Financing Derivatives	2	9
• Ref #2020-01: Update / Remove SVO Listings	2	10
• Ref #2020-04: Commissioner Discretion in the <i>Valuation Manual</i>	3	11
• Ref #2020-05: Repeal of the Affordable Care Act Section 9010 Assessment	4	12
• Ref #2020-13: Health Industry Request on 2020 Health Insurance Assessment	5	13
• Ref #2020-16EP: Editorial Maintenance Update	5	14
3. SAPWG Hearing – Review and Adoption of Non-Contested Positions with Minor Edits —Dale Bruggeman (OH)		
• Ref #2019-04: SSAP No. 32 – Investment Classification Project	6	15-16
• Ref #2020-02: Accounting for Bond Tender Offers	7	17
4. SAPWG Hearing – Review of Previously Adopted Interpretations for Possible Extension —Dale Bruggeman (OH)		
• INT 20-02: Extension of the Ninety-Day Rule for the Impact of COVID-19	8	18
• INT 20-04: Mortgage Loan Impairment Assessment Due to COVID-19	8	19
• INT 20-05: Investment Income Due and Accrued	8	20
• INT 20-03: Troubled Debt Restructuring Due to COVID-19	9	21
• INT 20-07: Troubled Debt Restructuring of Certain Investments Due to COVID-19	9	22
5. SAPWG Hearing – Review of Comments on Exposed Items —Dale Bruggeman (OH)		
• Ref #2019-34: Related Parties, Disclaimer of Affiliation and Variable Interest Entities	10	23-24
• Ref #2020-03: Enhanced Goodwill Disclosures	12	25
• Ref #2019-24: Levelized and Persistency Commission	13	26
Comment Letters	-	27-28

STATUTORY ACCOUNTING PRINCIPLES (E) WORKING GROUP
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OVERVIEW AGENDA

MEETING AGENDA

	<u>Meeting Page Number</u>	<u>Attachment</u>
6. SAPWG Meeting – Maintenance Agenda – Pending List—Dale Bruggeman (OH)		
• Ref #2020-17: Updating the SCA Review Process	1	A
• Ref #2020-18: SSAP No. 97 Update	2	B
• Ref #2020-19: Clarifying Edits – Participating in Mortgages	2	C
• Ref #2020-20: Cash Equivalent Disclosures	3	D
• Ref #2020-21: SSAP No. 43R – Designation Categories for RMBS/CMBS Securities	3	E
• Ref #2020-22: Accounting for Perpetual Bond	4	F
• Ref #2020-23: Leasehold Improvements	4	G
• Ref #2020-24: Accounting and Reporting of Credit Tenant Loans	5	H
• Ref #2020-25EP: Editorial Updates	7	I
• Ref #2020-26: <i>ASU 2015-10, Technical Corrections and Improvements</i>	8	J
• Ref #2020-27: <i>ASU 2019-09, Financial Services – Insurance, Effective Date</i>	8	K
• Ref #2020-28: <i>ASU 2020-01, Investments ASU 2020-01, Investments—Equity Securities, Investments—Equity Method and Joint Ventures, and Derivatives and Hedging</i>	8	L
• Ref #2020-29: <i>ASU 2020-05, Revenue from Contracts with Customers and Leases, Effective Dates for Certain Entities</i>	9	M
• Ref #2020-30: Premium Refunds and Other Adjustments	9	N
7. SAPWG Meeting – Any Other Matters Brought Before the Working Group—Dale		
• Ref #2019-21: SSAP No. 43	10	-
• Deferred Agenda Items	10	-
• SAPWG Referrals from the Valuation of Securities (E) Task Force and Financial Condition (E) Committee	10-11	O-Q
• Review of GAAP Exposures	11	R

Comment Deadline for all exposed items is Friday, September 18, 2020