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Statutory Accounting Principles (E) Working Group

E-Vote

June 2, 2025

The Statutory Accounting Principles (E) Working Group of the Accounting Practices and Procedures (E) Task Force conducted an e-vote that concluded June 2, 2025. The following Working Group members participated: Dale Bruggeman, Chair (OH); Kevin Clark, Vice Chair (IA); Richard Russell (AL); Kim Hudson (CA); Michael Estabrook (CT); Rylynn Brown (DE); Melissa Gibson (LA); Kristin Hynes (MI); Doug Bartlett (NH); Bob Kasinow (NY); Jamie Walker (TX); Doug Stolte (VA); and Amy Malm (WI).

1. Exposed Agenda Items 2024-05 and 2024-06

The Working Group reviewed the following agenda items for exposure:

1. 2024-05: A-791, Paragraph 2.c. – This item addresses a Valuation Analysis (E) Working Group referral. It re-exposes the prior revision to delete a sentence in Appendix A-791—Life and Health Reinsurance Agreements, paragraph 2.c., Question and Answer (Q&A).
2. 2024-06: Risk Transfer Analysis on Combination Reinsurance **Contracts** – This item addresses a Valuation Analysis (E) Working Group referral. The exposed revisions are to *Statement of Statutory Accounting Principles (SSAP)* *No. 61*—*Life, Deposit-Type and Accident in Health Reinsurance* and the Appendix A-791 Q&A. The revisions address risk transfer on combination reinsurance contracts with interdependent contract features.

Clark made a motion, seconded by Gibson, to expose agenda items 2024-05 and 2024-06 for a 43-day public comment period ending July 14. The motion passed unanimously.

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