

# Index of Pronouncements and Other Technical Guidance

## A

<i>Title</i>	<i>Paragraphs</i>
ACA Section	
1341	8.43
1342	8.43
1343	8.43–44
9010	8.32, 8.36–42
Financial Reporting Executive Committee	1.42, 3.94, 6.63
NAIC Task Force and NAIC/AICPA Working Group: <i>Best Practices: Insurance Regulator Access to Audit Documentation</i>	2.158
AU-C Section	
200, <i>Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards</i>	2.01, 3.120, 4.122, 5.233, 6.92, 7.56
210, <i>Terms of Engagement</i>	2.02, 2.135
230, <i>Audit Documentation</i>	2.113, 2.115–.119, 4.145, 4.160
240, <i>Consideration of Fraud in a Financial Statement Audit</i>	2.19, 2.23, 2.71–.73, 2.75, 2.80, 2.82, 2.84–85, 2.89–95, 3.112, 4.119, 4.121, 5.228, 6.88, 7.52, 8.63, 9.35
250, <i>Consideration of Laws and Regulations in an Audit of Financial Statements</i>	2.163–.164, 6.12
260, <i>The Auditor's Communication With Those Charged With Governance</i>	2.122, 2.130–.134
265, <i>Communicating Internal Control Related Matters Identified in an Audit</i>	2.122–.128, 2.157, 4.161, 6.108, 10.71, 10.73
300, <i>Planning an Audit</i>	2.07–.08, 3.111, 4.113, 4.117, 5.227, 5.234, 6.87, 7.51, 8.62, 9.34

<i>Title</i>	<i>Paragraphs</i>
<i>315, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	1.77, 2.14–.15, 2.18–.21, 2.24, 2.26–.29, 2.31–.35, 2.53–.56, 2.65, 2.76, 2.80, 2.99, 2.138, 2.163, 3.115, 3.122, 3.124, 3.127–.128, 4.120, 4.122, 4.125, 4.127–.129, 4.152, 5.231, 5.236, 5.238, 5.240–.242, 6.91, 6.93–.94, 6.96–.98, 7.55, 7.57–.62, 8.66–.69, 9.38–.41
<i>320, Materiality in Planning and Performance of an Audit</i>	2.09–.10, 2.67–.69, 2.109, 3.113, 6.89, 7.53, 8.64, 9.36
<i>330, Performing Audit Procedures in Response to Assessed Risks and Evaluation the Audit Evidence Obtained</i>	2.17, 2.57, 2.60, 2.138, 3.120, 3.130–.131, 4.122, 4.133, 4.171, 5.233, 5.249, 6.92, 6.101–.102, 7.56, 8.70
<i>402, Audit Considerations Relating to an Entity Using a Service Organization</i>	2.99, 6.111
<i>450, Evaluation of Misstatements Identified During the Audit</i>	2.109, 2.111–.112, 4.187–.189
<i>500, Audit Evidence</i>	2.65, 2.112, 2.118, 4.117, 4.142, 4.146–.149, 4.160
<i>501, Audit Evidence—Specific Considerations for Selected Items</i>	5.253
<i>510, Opening Balances—Initial Audit Engagements, Including Reaudit Engagement</i>	2.135
<i>520, Analytical Procedures</i>	4.152
<i>530, Audit Sampling</i>	2.70
<i>540, Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures</i>	2.138–.140, 3.117–.118, 4.135–.137, 4.150, 4.159–.160, 4.171–.173, 4.186, 5.253, 8.77–.79
<i>570, The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i>	2.100–.108, 10.21
<i>580, Written Representations</i>	2.95

<b>Title</b>	<b>Paragraphs</b>
600, <i>Special Considerations—Audits of Group Financial Statements</i>	5.251, 6.111
610, <i>The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements</i>	2.121
620, <i>Using the Work of an Auditor's Specialist</i>	4.117, 4.143, 4.145, 4.159, 5.234
700, <i>Forming an Opinion and Reporting on Financial Statements</i>	10.01, 10.03, 10.08, 10.34, 10.48
705, <i>Modifications to the Opinion in the Independent Auditor's Report</i>	2.167, 2.172, 4.191, 6.112, 9.41, 10.01, 10.05–.16, 10.30, 10.32, 10.34, 10.47, 10.49, 10.50, 10.54
706, <i>Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor's Report</i>	10.01, 10.17–.19, 10.52
708, <i>Consistency of Financial Statements</i>	10.23, 10.42–.43
725, <i>Supplementary Information in Relation to the Financial Statements as a Whole</i>	10.52, 10.55–.56
730, <i>Required Supplementary Information</i>	1.103, 4.96
800, <i>Special Considerations—Audits of Financial Statements Prepared in Accordance With Special Purpose Frameworks</i>	1.87, 1.97–.103, 4.96, 10.03, 10.25, 10.29, 10.32–.36, 10.38
905, <i>Alert That Restricts the Use of the Auditor's Written Communication</i>	2.127
910, <i>Financial Statements Prepared in Accordance With a Financial Reporting Framework Generally Accepted in Another Country</i>	2.04
940, <i>An Audit of Internal Control Over Financial Reporting That Is Integrated With an Audit of Financial Statements</i>	2.05, 10.24
319, <i>Consideration of Internal Control in a Financial Statement Audit</i>	2.152
<b>Audit Guides</b>	
<i>Assessing and Responding to Audit Risk in a Financial Statement Audit</i>	2.99
<i>Special Considerations in Auditing Financial Instruments</i>	5.253

## C

<i>Title</i>	<i>Paragraphs</i>
Committee of Sponsoring Organizations of the Treadway Commission (COSO)	
<i>Internal Control Integrated Framework</i>	2.178

## D

<i>Title</i>	<i>Paragraphs</i>
Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 (Dodd-Frank Act)	
Section 989(G)	2.173

## F

<i>Title</i>	<i>Paragraphs</i>
FASB ASC	
205, <i>Presentation of Financial Statements</i>	
205-40	2.100
210, <i>Balance Sheet</i>	5.42
210-10	3.50, 6.63
210-20	5.46, 5.144–.145, 6.42–.44, 6.68
220, <i>Comprehensive Income</i>	5.42
220-10	7.36–.38
230, <i>Statement of Cash Flows</i>	1.112, 5.42
230-10	5.46
235, <i>Notes to Financial Statements</i>	
235-10	3.105
250, <i>Accounting Changes and Error Corrections</i>	3.87, 6.73
250-10	10.45
275, <i>Risks and Uncertainties</i>	4.97, 4.159, 4.193
275-10	8.52

<b>Title</b>	<b>Paragraphs</b>
280, <i>Segment Reporting</i>	4.110
305, <i>Cash and Cash Equivalents</i>	5.42
305-10	5.47
310, <i>Receivables</i>	5.42, 5.106–.107
310-10	3.51, 3.107, 5.104–.105, 5.108, 5.117–.118, 5.120, 5.124
310-20	5.56, 5.102
310-30	5.56, 5.108
310-40	5.116–.119, 5.124
320, <i>Investments—Debt and Equity Securities</i>	5.42, 5.253
320-10	5.54–.56, 5.63–.71, 5.98–.99, 5.231
321, <i>Investments—Equity Securities</i>	
321-10	5.59–.60, 5.72, 5.153
323, <i>Investments—Equity Method and Joint Ventures</i>	5.42, 5.61, 5.153, 5.253
323-10	5.62, 5.65, 5.168
323-740	5.160
325, <i>Investments—Other</i>	5.42
325-40	5.57, 5.65–.66
340, <i>Other Assets and Deferred Costs</i>	3.101
340-30	3.103, 3.110, 4.73, 4.78, 6.20–.21, 6.67–.69, 6.75, 6.109, 6.113
350, <i>Intangibles—Goodwill and Other</i>	
350-40	3.75
360, <i>Property, Plant and Equipment</i>	5.42, 5.129
360-10	5.127–.128
405, <i>Liabilities</i>	
405-20	5.193, 5.199
405-30	4.72–.73, 8.14–.16, 8.18–.22, 8.34
410, <i>Asset Retirement and Environmental Obligations</i>	
410-30	4.76–.77

<i>Title</i>	<i>Paragraphs</i>
450, <i>Contingencies</i>	4.81–.82, 4.97, 4.193
450-20	1.56, 3.52, 3.107
606, <i>Revenue From Contracts With Customers</i>	Appendix C
606-10	1.42
715, <i>Compensation—Retirement Benefits</i>	8.58–.60
715-20	8.58
715-30	8.58–.60
715-60	8.60
720, <i>Other Expenses</i>	
720-20	3.30, 3.103, 6.66
720-50	8.33–.35
740, <i>Income Taxes</i>	7.03–.06, 7.09, 7.15–.16
740-10	7.05–.06, 7.08, 7.10–.11, 7.13–.14, 7.19–.21, 7.23–.26, 7.28–.35, 7.47, 7.49
740-20	7.32
740-30	7.49
805, <i>Business Combinations</i>	
805-20	1.111
805-25	1.111
810, <i>Consolidation</i>	5.42, 5.153–.154, 5.168, 6.13–.14, 6.83, 9.19, 9.32
810-10	5.155–.159
810-20	5.129, 5.161
815, <i>Derivatives and Hedging</i>	5.42, 5.141–.142, 5.147–.148, 5.210, 5.231
815-10	5.103, 5.141–.143
815-15	5.142, 6.58–.59
815-20	5.142
815-25	5.54

<b>Title</b>	<b>Paragraphs</b>
820, <i>Fair Value Measurements and Disclosures</i>	5.15–.35, 5.42
820-10	5.16–.32, 5.34–.35, 5.60, 5.231
825, <i>Financial Instruments</i>	5.42
825-10	5.36–.38, 5.40
830, <i>Foreign Currency Matters</i>	4.203
835, <i>Interest</i>	
835-20	5.129
840, <i>Leases</i>	5.129
842, <i>Leases</i>	Appendix B
852, <i>Reorganizations</i>	
852-740	7.32
860, <i>Transfers and Servicing</i>	5.42, 5.57, 5.198, 5.201, 5.210
860-10	5.194–.196, 5.200, 5.211–.216, 5.221–.222
860-30	3.107, 5.222–.223
860-50	5.193, 5.197
940, <i>Financial Services—Brokers and Dealers</i>	5.42
944, <i>Financial Services—Insurance</i>	1.42, 1.105–.112, 3.30, 3.79, 3.101, 4.12, 4.73, 4.97, 4.159, 5.42, 6.20–.21, 6.66, 8.51
944-20	1.105–.106, 3.31–.32, 3.106, 4.76–.77, 6.20–.22, 6.24–.28, 6.33–.34, 6.39, 6.41, 6.63
944-30	1.109, 2.83, 3.39, 3.56, 3.58–.70, 3.72–.73, 3.75–.78, 3.82, 3.109, 6.48, 6.66, 8.09, 8.35, 8.57
944-40	4.31, 4.74, 4.80, 4.85, 4.87–.88, 4.98–.111, 6.45
944-60	3.84–.85, 3.87, 3.92, 3.94

<i>Title</i>	<i>Paragraphs</i>
944-310	3.108, 4.86, 5.102–103, 6.42
944-360	5.127
944-405	6.66
944-605	1.108, 3.34, 3.36, 3.39–40, 3.81, 3.101, 6.38, 6.47–.48, 6.65, 6.71–.73, 8.51
944-720	3.71–.72, 3.74
944-805	1.111
944-815	5.142
944-825	1.42, 6.74
948, <i>Financial Services—Mortgage Banking</i>	5.42
970, <i>Real Estate—General</i>	5.129
FASB ASU	
No. 2010-20, <i>Receivables: Disclosures About the Credit Quality of Financing Receivables and the Allowance for Credit Losses</i>	5.115
No. 2010-26, <i>Financial Services—Insurance (Topic 944): Accounting for Costs Associated With Acquiring or Renewing Insurance Contracts</i>	3.56
No. 2011-04, <i>Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosures Requirements in U.S. GAAP and IFRSs</i>	5.231
No. 2011-11, <i>Balance Sheet (Topic 210): Disclosures About Offsetting Assets and Liabilities</i>	5.150
No. 2013-01, <i>Balance Sheet (Topic 210): Clarifying the Scope of Disclosures About Offsetting Assets and Liabilities</i>	5.150
No. 2013-12, <i>Definition of a Public Business Entity—an Addition to the Master Glossary</i>	1.37
No. 2014-09, <i>Revenue From Contracts With Customers</i>	3.58
No. 2015-02, <i>Consolidation (Topic 810): Amendments to the Consolidation Analysis</i>	5.154

<b>Title</b>	<b>Paragraphs</b>
No. 2015-04, <i>Compensation-Retirement Benefits (Topic 715): Practical Expedient for the Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets</i>	8.59
No. 2015-09, <i>Disclosures About Short-Duration Contracts</i>	1.56, 4.67
No. 2016-01, <i>Financial Instruments-Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities</i>	5.153
No. 2016-20, <i>Technical Corrections and Improvements to Topic 606</i>	1.42
No. 2017-07, <i>Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost</i>	8.59–60
No. 2017-12, <i>Derivatives and Hedging (Topic 815), Targeted Improvements to Accounting for Hedging Activities</i>	5.141, 5.147
No. 2018-02, <i>Income Statement—Reporting Comprehensive Income (Topic 220), Reclassification of Certain Tax Effects From Accumulated Other Comprehensive Income</i>	7.36
No. 2018-05, <i>Income Taxes (Topic 740) Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 118</i>	7.39
<b>FASB EITF</b>	
04-5, <i>Determining Whether a General Partner, or the General Partners as a Group, Controls a Limited Partnership or Similar Entity When the Limited Partners Have Certain Rights</i>	5.161
98-13, <i>Accounting by an Equity Method Investor for Investee Losses When the Investor Has Loans to and Investments in Other Securities of the Investee</i>	5.184
99-10, <i>Percentage Used to Determine the Amount of Equity Method Losses</i>	5.184
<b>FASB SFAS</b>	
No. 109, <i>Accounting for Income Taxes</i>	7.46
No. 156, <i>Accounting for Servicing of Financial Assets</i>	5.201
No. 166, <i>Accounting for Transfers of Financial Assets—an Amendment of FASB Statement No. 140</i>	5.201

## G

<b>Title</b>	<b>Paragraphs</b>
GASB Statement	
No. 3, <i>Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements</i>	1.112
No. 9, <i>Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting</i>	1.112
No. 10, <i>Accounting and Financial Reporting for Risk Financing and Related Insurance Issues</i>	1.112

## N

<b>Title</b>	<b>Paragraphs</b>
NAIC/AICPA Working Group	
<i>Best Practices: Insurance Regulator Access to Audit Documentation</i>	2.158
NAIC Guides and Publications	
<i>Accounting Practices and Procedures Manual</i>	1.77–.78, 1.90–.96, 1.104, 2.168, 5.169, 5.172, 6.81, 7.43, 10.26
<i>Annual Statement Instructions</i>	4.71, 4.162, 4.165, 6.79, 8.04
<i>Financial Condition Examiners Handbook</i>	1.80, 1.86, 2.152
<i>Implementation Guide for the Annual Financial Reporting Model Regulation</i>	2.151, 2.160
"NAIC Financial Solvency Tools—Insurance Regulatory Information System (IRIS)"	2.51
<i>ORSA Guidance Manual</i>	2.38
<i>Purposes and Procedures Manual of the NAIC Investment Analysis Office</i>	1.79, 5.73, 5.82, 5.88–.89
<i>States' Prescribed Difference From NAIC Statutory Accounting Principles</i>	1.78
<i>Valuations of Securities</i>	5.73

<b>Title</b>	<b>Paragraphs</b>
NAIC Interpretation	
04-12, <i>EITF 03-4: Determining the Classification and Benefit Attribution Method for a "Cash Balance" Pension Plan</i>	8.58
05-05, <i>Accounting for Revenues Under Medicare Part D Coverage</i>	3.102
15-01, <i>ACA Risk Corridor Collectibility</i>	8.49
18-01, <i>Updated Tax Estimates Under the Tax Cuts and Jobs Act</i>	7.43–44
18-02, <i>ACA Section 9010 Assessment Moratoriums</i>	8.40–42
99-26, <i>Offsetting Pension Assets and Liabilities</i>	8.58
NAIC Model Audit Rule	2.141–.162
Section 4	2.155
Section 6	2.142, 2.144, 10.59, 10.62
Section 7	2.136, 2.145–.150
Section 9	2.152, 2.160
Section 10	2.153, 10.66
Section 11	2.129, 2.155, 2.157, 2.160, 4.161, 10.70
Section 12	2.145, 10.74
Section 13	2.158, 10.74
Section 14	2.159
Section 15	2.120
Section 17	2.129, 2.152, 2.160–.162
NAIC REF #2018-01 <i>Federal Income Tax Reform</i>	7.44
NAIC SSAP	
No. 1, <i>Disclosure of Accounting Policies, Risk and Uncertainties, and Other Disclosures</i>	1.93, 2.100
No. 2R, <i>Cash, Drafts, and Short-Term Investments</i>	5.42–.44, 5.47–.49
No. 3, <i>Accounting Changes and Corrections of Errors</i>	1.79, 4.91, 4.139, 7.48, 10.46–.47

<i>Title</i>	<i>Paragraphs</i>
No. 4, <i>Assets and Nonadmitted Assets</i>	1.104, 5.79, 5.109, 5.188, 8.28, 8.49, 8.53, 8.75
No. 5R, <i>Liabilities, Contingencies and Impairment of Assets</i>	3.55, 5.188, 7.45, 8.29, 8.45, 8.48–49
No. 6, <i>Uncollected Premium Balances, Bills Receivable for Premiums, and Amounts Due From Agents and Brokers</i>	3.53–.55
No. 7, <i>Asset Valuation Reserve and Interest Maintenance Reserve</i>	5.90–.91
No. 9, <i>Subsequent Events</i>	8.39
No. 20, <i>Nonadmitted Assets</i>	8.75
No. 21, <i>Other Admitted Assets</i>	8.75
No. 22, <i>Leases</i>	5.201
No. 23, <i>Foreign Exchange Transactions and Translations</i>	4.203
No. 26R, <i>Bonds</i>	5.42, 5.73–.75, 5.78, 5.95
No. 27, <i>Off-Balance-Sheet and Credit Risk Disclosures</i>	5.40, 5.42, 5.115
No. 30R, <i>Unaffiliated Common Stock</i>	5.42, 5.86–.87, 5.92–.93
No. 32, <i>Investments in Preferred Stock</i>	5.42, 5.88–.93, 5.100
No. 34, <i>Investment Income Due and Accrued</i>	5.42, 5.79, 5.188–.190
No. 35R, <i>Guaranty Fund and Other Assessments</i>	4.72, 8.23–.30
No. 36, <i>Troubled Debt Restructuring</i>	5.42, 5.121–.124
No. 37, <i>Mortgage Loans</i>	5.42, 5.109–.115
No. 40R, <i>Real Estate Investments</i>	5.42, 5.126, 5.130–.131, 5.133–.134, 5.162
No. 43R, <i>Loan-Backed and Structured Securities</i>	5.42, 5.81–.85, 5.95
No. 47, <i>Uninsured Plans</i>	3.102
No. 48, <i>Joint Ventures, Partnerships and Limited Liability Companies</i>	5.42, 5.162–.166, 5.184, 5.251
No. 52, <i>Deposit-Type Contracts</i>	3.104
No. 53, <i>Property Casualty Contracts—Premiums</i>	3.41–.48, 3.86, 3.92

<b>Title</b>	<b>Paragraphs</b>
No. 54, <i>Individual and Group Accident and Health Contracts</i>	3.102
No. 55, <i>Unpaid Claims, Losses and Loss Adjustment Expenses</i>	4.32, 4.55, 4.89–.91, 4.95
No. 62R, <i>Property and Casualty Reinsurance</i>	3.48, 4.92, 4.94, 6.76, 6.79
No. 63, <i>Underwriting Pools</i>	6.61–.62, 6.80
No. 64, <i>Offsetting and Netting of Assets and Liabilities</i>	3.48
No. 65, <i>Property and Casualty Contracts</i>	3.104, 4.32, 4.83–.84, 4.92–.93, 4.95
No. 66, <i>Retrospectively Rated Contracts</i>	3.48–.49, 3.83, 3.102, 8.48–.49
No. 68, <i>Business Combinations and Goodwill</i>	5.164, 5.174
No. 71, <i>Policy Acquisition Costs and Commissions</i>	3.83, 8.38
No. 83, <i>Mezzanine Real Estate Loans</i>	5.42, 5.114
No. 84, <i>Health Care and Government Insured Plan Receivables</i>	3.102
No. 86, <i>Derivatives</i>	5.42, 5.146–.150
No. 90, <i>Accounting for Impairment or Disposal of Real Estate Investments</i>	5.42, 5.131–.132, 5.135
No. 91R, <i>Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities</i>	5.201
No. 93, <i>Low Income Housing Tax Credit Property Investments</i>	5.42, 5.167, 8.06
No. 94R, <i>Transferable and Non-Transferable State Tax Credits</i>	8.06
No. 97, <i>Investments in Subsidiary, Controlled, and Affiliated Entities</i>	5.42, 5.86, 5.162, 5.168–.184, 5.251
No. 100R, <i>Fair Value</i>	5.39, 5.42, 5.86, 5.115, 5.122, 5.132–.133, 5.231
No. 101, <i>Income Taxes</i>	7.42, 7.44–.50
No. 102, <i>Pensions</i>	8.58–.59
No. 103R, <i>Transfers and Servicing of Financial Assets and Extinguishments of Liabilities</i>	5.42, 5.48, 5.201–.204, 5.217, 5.225

<b><i>Title</i></b>	<b><i>Paragraphs</i></b>
No. 105, <i>Working Capital Finance Investments</i>	5.80
No. 106, <i>Affordable Care Act Section 9010 Sections</i>	8.36–.42
No. 107, <i>Risk-Sharing Provisions of the Affordable Care Act</i>	8.44–.49
No. 108, <i>Derivative Hedging Variable Annuity Guarantees</i>	5.42

**P**

<b><i>Title</i></b>	<b><i>Paragraphs</i></b>
PCAOB AS	
1101, <i>Audit Risk</i>	4.192
1305, <i>Communications About Control Deficiencies in an Audit of Financial Statements</i>	4.161
2105, <i>Consideration of Materiality in Planning and Performing an Audit</i>	4.192
2820, <i>Evaluating Consistency of Financial Statements</i>	10.23

**Q**

<b><i>Title</i></b>	<b><i>Paragraphs</i></b>
Q&A Section	
6300.25–.35, <i>Insurance Companies</i>	3.82
7100.06: <i>Insurance Companies and the Definition of Public Business Entity</i>	1.41
7100.07: <i>Insurance Companies and the Definition of Public Business Entity</i>	1.41
7100.08: <i>Insurance Companies and the Definition of Public Business Entity</i>	1.41
7100.15: <i>Insurance Companies and the Definition of Public Business Entity</i>	1.40–.41
9180, "Required Supplementary Information"	2.137
QC Section 10, <i>A Firm's System of Quality Control</i>	2.114

## S

<i>Title</i>	<i>Paragraphs</i>
Sarbanes-Oxley Act of 2002 (SOX)	
Section 401	4.68
Section 404	2.161, 2.173
Section 404(c)	2.173
SAS No. 60, <i>Communication of Internal Control Related Matters Noted in an Audit</i>	2.155
SEC Final Rule Release	
No. 33-8238, <i>Management's Report on Internal Control Over Financial Reporting and Certification of Disclosure in Exchange Act Periodic Reports</i>	2.173
No. 33-9142, <i>Internal Control Over Financial Reporting in Exchange Act Periodic Reports of Non-Accelerated Filers</i>	1.65
No. 34-62914, <i>Internal Control Over Financial Reporting in Exchange Act Periodic Reports of Non-Accelerated Filers</i>	1.65
SEC Financial Reporting Release No. 36, <i>Management's Discussion and Analysis of Financial Condition and Results of Operations; Certain Investment Company Disclosures</i>	5.226
SEC Form 10-K	1.56, 4.67
SEC Regulation	
G	1.58
S-K	
Item 10(e)	1.59
S-X	
Article 7	1.54
SEC Rules and Regulations	
12b-2	2.173
SEC SAB	
No. 103, <i>Update of Codification of Staff Accounting Bulletins</i>	5.42
No. 105, <i>Application of Accounting Principles to Loan Commitments</i>	5.42

<i>Title</i>	<i>Paragraphs</i>
SEC SAB Topic	
<i>5.Ee, Income Tax Accounting Implications of The Tax Cuts and Jobs Act</i>	7.40
<i>5(N), Codification of Staff Accounting Bulletins "Discounting by Property-Casualty Insurance Companies"</i>	4.78
<i>5(W), Codification of Staff Accounting Bulletins "Contingency Disclosures Regarding Property/Casualty Insurance Reserves for Unpaid Claim Costs"</i>	4.81
<i>5(Y), Codification of Staff Accounting Bulletins "Accounting and Disclosures Relating to Loss Contingencies"</i>	4.81
<i>10(F), Codification of Staff Accounting Bulletins "Presentation of Liabilities for Environmental Costs"</i>	4.81
Securities and Exchange Commission (SEC)	
<i>Current Accounting and Disclosure Issues in the Division of Corporation Finance</i>	1.56
<i>Securities Act Guide 6, Disclosures Concerning Unpaid Claims and Claim Adjustment Expenses of Property-Casualty Insurance Underwriters</i>	4.97
<i>SOC 1 Report on Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting</i>	5.247
SOP	
<i>92-8, Auditing Property/Casualty Insurance Entities' Statutory Financial Statements—Applying Certain Requirements of the NAIC Annual Statement Instructions</i>	4.118, 4.166
<i>96-1, Environmental Remediation Liabilities</i>	4.78
<i>SSAE No. 18, Attestation Standards: Clarification and Recodification</i>	5.246, 6.105