

Reference No.	Issue Paper / SSAP No. / Appendix	Title	Description	Additional Commentary
<b>Exposures with Comment Deadline of December 9, 2024</b>				
2024-05	Appendix A-791	A-791 Paragraph 2.c.	Re-exposed revisions remove the first sentence of Appendix A-791, paragraph 2.c. Question and Answer.	No additional commentary.
2024-06	SSAP No. 61	Risk Transfer Analysis on Combination Reinsurance Contracts	Re-exposed revisions incorporate guidance to SSAP No. 61 that is consistent with the guidance currently in SSAP No. 62, Exhibit A Implementation Questions and Answers, question 10. Comments were requested on specific items detailed in the agenda.	The proposed revisions incorporate clarifying guidance on determining the boundaries of a contract in evaluating reinsurance agreements.
2024-26EP	SSAP No. 26	Editorial Revisions	Exposed revisions clarify the scope of the annual audited disclosure for bonds.	No additional commentary.
<b>Exposures with Comment Deadline of December 16, 2024</b>				
2022-14	Issue Paper	New Market Tax Credit (NMTTC) Project	Exposed issue paper provides an historical record of the discussions of the revisions made by the NMTTC Project and the intent of regulators underlying those revisions.	No additional commentary.
2023-24	Issue Paper	Current Expected Credit Losses (CECL)	Exposed issue paper maintains pre-CECL GAAP impairment guidance for the historical record.	No additional commentary.
2024-04	SSAP No. 103	Conforming Repurchase Agreements	Exposed agenda item and memorandum details accounting, reporting and RBC guidance for repo and sec lending transactions. Comments are requested on the documented information as well as the specific noted questions.	See the exposure for the specific items where feedback has been requested.
2024-07	Annual Statement	Modified Co-Insurance Reporting	Exposed revisions to the annual statement and related instructions add a new part to the reinsurance Schedule S in the Life/Fraternal and Health annual statement blanks and Schedule F in the Property/Casualty and Title annual statement blanks.	This exposure intends to make it easier to identify assets subject to funds withheld or modified coinsurance arrangements through updated reporting in the annual statement.
<b>Exposures with Comment Deadline of January 31, 2025</b>				
2023-28	Schedule BA	Collateral Loan Reporting	Re-exposed proposed Schedule BA and AVR reporting lines for collateral loans to allow for concurrent review with the exposed blanks proposal (2024-19BWG).	This exposure intends to expand reporting for collateral loans to help regulators quickly identify the type of collateral supporting the loan and subsequently the admissibility of the loans.
2024-20	SSAP No. 1 Note 5L	Restricted Asset Clarification	Exposed disclosure revisions to clarify how modco/FWH assets shall be reported in the restricted asset disclosures to incorporate a new disclosure to identify whether modco/FWH assets are pledged by the ceding entity, and to expand disclosure to detail difference between what is reported in the restricted asset note and what is captured in the general interrogatories.	No additional commentary.

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<b>Exposures with Comment Deadline of January 31, 2025 (Continued)</b>				
2024-21	SSAP No. 97	Investment Subsidiaries	Exposed a concept agenda item requesting comments on options to clarify accounting guidelines and resulting reporting impacts for investment subsidiaries.	This exposure seeks feedback to help inform the committee's decision on how to move forward.
2024-22	SSAP No. 104	Stock Compensation	Exposed revisions to adopt with modification <i>ASU 2024-01 Compensation—Stock Compensation (Topic 718), Scope Application of Profits Interest and Similar Awards</i> .	Modifications from <i>ASU 2024-01</i> were fairly minimal.
2024-23	SSAP No. 86	Derivative Premium Clarification	Exposed revisions to ensure consistent terminology for derivative financing premiums and to further clarify that derivative premium costs shall not be recognized as a realized gain/loss.	No additional commentary.
2024-24	INT 24-02 INT 05-05	Medicare Part D - Prescription Payment Plan	Exposed tentative INT 24-02 to provide guidance in response to changes for the Medicare Part D program for the prescription payment plan as well as minor edits to <i>INT 05-05: Accounting for Revenues Under Medicare Part D Coverage</i> .	No additional commentary.
2024-25	SSAP No. 16	Electronic Data Processing & Software	Exposed revisions to clarify references to the U.S. GAAP Accounting Standards Codification (ASC)	No additional commentary.