

Reference No.	Issue Paper / SSAP No. / Appendix	Title	Description	Additional Commentary
Exposures with Comment Deadline of September 6, 2024				
2024-01	SSAP No. 26 Issue Paper No. 169	Debt Securities Issued by Funds	Exposed revisions permit debt securities issued by funds that reflect operating entities to qualify as issuer credit obligations. The revisions clarify that SEC registration is a practical safe harbor intended only for SEC registered funds and should not be utilized as a proxy for other debt securities issued by funds. Other debt securities must be assessed as to the issuer's primary purposes. If they are intended to raise debt capital, then the debt securities must be assessed as an asset-backed security regardless of the amount of debt being issued.	This exposure is intended to help provide consistent treatment under the new principles based bond definition.
Exposures with Comment Deadline of September 27, 2024				
2019-21	SSAP No. 26	Bond Definition Q&A	Proposed Question and Answer Implementation Guide on how the guidance within the bond definition should be applied to specific investment structures or characteristics.	No additional commentary.
2022-14	Issue Paper	New Market Tax Credit (NMTC) Project	Exposed issue paper provides an historical record of the discussions of the revisions made by the NMTC 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.
2023-28	Schedule BA	Collateral Loan Reporting	Exposes proposed Schedule BA and AVR reporting lines for collateral loans.	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.
2024-04	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.
2024-05	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 initial exposure draft of this exposure related to requiring risk transfer to be evaluated in aggregate for contracts with interrelated contract features such as experience rating refunds. The current exposure is requesting industry examples, expected impact of the change, and examples of specific language examples.
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.

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Exposures with Comment Deadline of September 27, 2024 (Continued)				
2024-11	SSAP No. 101	ASU 2023-09, Improvements to Income Tax Disclosures	Exposed revisions reject ASU 2023-09 in SSAP No. 101 and delete the disclosure in SSAP No. 101, paragraph 23.b.	No additional commentary.
2024-16	SSAP No. 86	Repack and Derivative Instruments	Exposed revisions detail a SAP concept change in which debt securities with derivative components or wrappers shall be bifurcated. The guidance only applies to items that do not qualify as structured notes and details the proposed accounting and reporting guidance for the bifurcated debt and derivative components.	No additional commentary.
2024-17	SSAP No. 108	Clearly-Defined Hedging Strategy	Exposed revisions update the definition of a clearly-defined hedging strategy to mirror revisions previously adopted by the Life Actuarial (A) Task Force.	No additional commentary.
2024-18	SSAP Nos. 48, 93, and 94	Clarifications to NMTC Project	Exposed revisions clarify the accounting language detailed in SSAP No. 93 and SSAP No. 94 to more closely reflect the accounting illustrated in the example journal entries. Revisions also update one sentence in SSAP No. 48 for the NMTC Project.	No additional commentary.
2024-19	Appendix D	ASU 2024-02 Codification Improvements	Revisions reject ASU 2024-02 within Appendix D as not applicable for statutory accounting.	No additional commentary.
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Exposures with Comment Deadline of November 8, 2024				
2024-10	SSAP No. 56	Book Value Separate Accounts	Exposed revisions present an initial draft of new guidance to detail measurement method permitted in the separate account and the process to transfer assets for cash between the general account and separate account. Responses to specific questions detailed in the exposure are requested.	See the exposure for the specific items where feedback has been requested.
2024-15	New SAP	ALM Derivatives	Exposed agenda item requests feedback on the items and questions detailed in the "staff recommendation."	This exposure has been developed to consider new statutory accounting guidance that prescribes guidance for interest-rate hedging derivatives that do not qualify as effective hedges under SSAP No. 86—Derivatives, but that are used for asset-liability management (ALM). See the actual exposure for specific items where feedback has been requested.