

# Arkansas Insurance Department

Mike Beebe  
Governor



Jay Bradford  
Commissioner

FEBRUARY 24, 2009

BULLETIN NO. 3-2009

**TO: ALL LICENSED DOMESTIC INSURERS, DOMESTIC HEALTH MAINTENANCE ORGANIZATIONS (HMOS), DOMESTIC HOSPITAL AND MEDICAL SERVICE CORPORATIONS, DOMESTIC TITLE INSURERS, AND OTHER DOMESTIC INSURING ENTITIES REPORTING TO THE INSURANCE COMMISSIONER; INSURER TRADE ASSOCIATIONS, NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS AND OTHER INTERESTED PARTIES**

**FROM: ARKANSAS INSURANCE DEPARTMENT**

**SUBJECT: NOTIFICATION PURSUANT TO ARK. CODE ANN. § 23-63-613 OF PUBLICATION OF NAIC ACCOUNTING PRACTICES AND PROCEDURES MANUAL ("APPM") AS OF MARCH, 2009**

The Arkansas Insurance Department is sending you this Bulletin as notification of the Commissioner's intent to adopt the amendments, revisions, or modifications to the ACCOUNTING PRACTICES AND PROCEDURES MANUAL AS OF MARCH, 2008, published by the National Association of Insurance Commissioners ("NAIC").

This notice is required by Ark. Code Ann. § 23-63-613 to allow the Commissioner to specify that domestic insurers and other domestic reporting entities shall use the most recent 2009 edition of APPM, no sooner than eight (8) months after distribution of the required statutory notice.

*Therefore, please be advised that the **effective date** for the prescribed use of the ACCOUNTING PRACTICES AND PROCEDURES MANUAL AS OF MARCH, 2009 for Arkansas domestic reporting entities shall be for the Annual Statement as of December 31, 2009, to be filed with this Department by or before **March 1, 2010**.*

The address for the NAIC web site is [www.naic.org](http://www.naic.org), or you may place your orders with the NAIC Insurance Product and Services Division at [prodserv@naic.org](mailto:prodserv@naic.org) or by calling the NAIC Products and Services Division at (816) 783-8300.

Questions concerning this Bulletin should be directed to Mel A. Anderson, Deputy Commissioner - Finance Division, at (501) 371-2665 or via e-mail to [mel.anderson@arkansas.gov](mailto:mel.anderson@arkansas.gov).

(signed by Jay Bradford)

February 25, 2009

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JAY BRADFORD  
INSURANCE COMMISSIONER  
STATE OF ARKANSAS

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DATE