



**ARKANSAS INSURANCE DEPARTMENT
LEGAL DIVISION**

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April 12, 2002

BULLETIN NO. 8 -2002

TO: ALL LICENSED DOMESTIC INSURERS, DOMESTIC HEALTH MAINTENANCE ORGANIZATIONS (HMOS), DOMESTIC HOSPITAL AND MEDICAL SERVICE CORPORATIONS, DOMESTIC TITLE INSURERS, AND OTHER DOMESTIC REPORTING ENTITIES

INSURER TRADE ASSOCIATIONS, NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS, AND OTHER INTERESTED PARTIES

FROM: ARKANSAS INSURANCE DEPARTMENT

SUBJECT: NOTIFICATION UNDER ARK. CODE ANN. §23-63-613 (REPL. 2001): ADOPTION OF PUBLISHED NAIC ACCOUNTING PRACTICES AND PROCEDURES MANUAL (APPM), EDITION AS OF MARCH, 2002

The Arkansas Insurance Department is sending you this Bulletin as notification of the Commissioner's intent to adopt the updated version of the Accounting Practices and Procedures Manual, Edition as of March 2002, published by the National Association of Insurance Commissioners.

This notice is required by the provisions of Ark. Code Ann. §23-63-613, amended in 2001, to allow the Commissioner to specify that domestic insurers and other domestic reporting entities shall use the most recent and specified version of the APPM, no sooner than eight (8) months after distribution of the required statutory notice. The prescribed use of this edition of the APPM for domestic reporting entities in 2003 in Arkansas shall be the APPM as of March, 2002.

Please obtain or review a copy of the APPM, which is prescribed for use by domestic reporting entities in compiling and filing with the Department the Annual Statement as of December 31, 2002, and due at the Department no later than March 1, 2003, under Ark. Code Ann. §23-63-216 (Repl. 2001). The NAIC web site is www.naic.org; or you may email orders to the NAIC Publications Department at pubdist@naic.org. To obtain access to the password-protected website, or to receive notice from the NAIC when that password-protected notice is updated, send an Internet (electronic) message to **statacct@naic.org**

Questions concerning this Bulletin should be directed to Mr. Mel A. Anderson, Deputy Commissioner - Finance Division, at (501) 371-2665, or e-mail questions to mel.anderson@mail.state.ar.us.

MIKE PICKENS
INSURANCE COMMISSIONER - STATE OF ARKANSAS