

April 29, 2005

BULLETIN NO. 1-2005

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 UNDER ARK. CODE ANN. §23-63-613 OF PUBLICATION OF NAIC ACCOUNTING PRACTICES AND PROCEDURES MANUAL (APPM) AS OF March, 2005

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, 2005, published by the National Association of Insurance Commissioners.

This notice is required by the provisions of 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 2005 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 this edition of the APPM for Arkansas domestic reporting entities shall be for the Annual Statement as of December 31, 2005, to be filed with this Department by or before **March 1, 2006**.*

The NAIC web site is www.naic.org; or you may email orders to the NAIC Insurance Product and Services Division at prodserv@naic.org.

or by calling the NAIC Products and Services Division at 1-816-783-8300.

Questions concerning this Bulletin should be directed to Mr. Mel A. Anderson, Deputy Commissioner - Finance Division, at (501) 371-2665, or direct questions to his new email address at mel.anderson@arkansas.gov.

(signed by Julie Benafield Bowman)

(April 29, 2005)

JULIE BENAFIELD BOWMAN
INSURANCE COMMISSIONER
STATE OF ARKANSAS

DATE