

**INSURANCE DEPARTMENT OF THE STATE OF NEW YORK  
SIXTH AMENDMENT TO REGULATION NO. 172  
(11 NYCRR 83)**

**FINANCIAL STATEMENT FILINGS AND ACCOUNTING  
PRACTICES AND PROCEDURES**

I, Eric R. Dinallo, Acting Superintendent of Insurance of the State of New York, pursuant to the authority granted by Sections 107(a)(2), 201, 301, 307, 308, 1109, 1301, 1302, 1308, 1404, 1405, 1407, 1411, 1414, 1501, 1505, 3233, 4117, 4233, 4239, 4301, 4310, 4321-a, 4322-a, 4327 and 6404 of the Insurance Law, Sections 4403, 4403-a, 4403-(c)(12) and 4408-a of the Public Health Law, and Chapter 599 of the Laws of 2002, do hereby promulgate the Sixth Amendment to Part 83 of Title 11 of the Official Compilation of Codes, Rules and Regulations of the State of New York (Regulation No. 172) to take effect upon publication in the State Register to read as follows:

**(NEW MATTER UNDERSCORED, DELETED MATTER IN BRACKETS)**

Subdivision (c) of Section 83.2 of Part 83 is amended to read as follows:

(c) To assist in the completion of the Financial Statements, the NAIC also adopts and publishes from time to time certain policy, procedures and instruction manuals. The latest of these manuals, the *Accounting Practices and Procedures Manual as of March [2005\*]2006\** ("Accounting Manual") includes a body of accounting guidelines referred to as *Statements of Statutory Accounting Principles* ("SSAPs"). The Accounting Manual shall be used in the preparation of Quarterly Statements and the Annual Statement for [2005]2006, which will be filed in [2006]2007.

The footnote to subdivision (c) of Section 83.2 is amended to read as follows:

\*ACCOUNTING PRACTICES AND PROCEDURES MANUAL AS OF MARCH [2005] 2006. © Copyright 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006 by National Association of Insurance Commissioners, in Kansas City, Missouri.

I, Eric R. Dinallo, Acting Superintendent of Insurance of the State of New York, do hereby certify that the foregoing is the Sixth Amendment to Part 83 of Title 11 of the Official Compilation of Codes, Rules and Regulations of the State of New York (Regulation No. 172), entitled "Financial Statement Filings and Accounting Practices And Procedures,, promulgated by me on April 3, 2007, pursuant to the authority granted by Sections 107(a)(2), 201, 301, 307, 308, 1109, 1301, 1302, 1308, 1404, 1405, 1407, 1411, 1414, 1501, 1505, 3233, 4117, 4233, 4239, 4301, 4310, 4321-a, 4322-a, 4327 and 6404 of the Insurance Law, Sections 4403, 4403-a, 4403-(c)(12) and 4408-a of the Public Health Law, and Chapter 599 of the Laws of 2002, to take effect upon publication in the State Register.

Pursuant to the provisions of the State Administrative Procedure Act, prior notice of the proposed amendment was published in the State Register on February 7, 2007. No other publication or prior notice is required by statute.

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Eric R. Dinallo  
Acting Superintendent of Insurance

April 3, 2007