

**NEW YORK STATE  
INSURANCE DEPARTMENT**

**SECOND AMENDMENT TO REGULATION NO. 67  
(11 NYCRR 135)**

**REPORTING OF RESERVE LIABILITIES BY PUBLIC RETIREMENT  
SYSTEMS**

I, Gregory V. Serio, Superintendent of Insurance of the State of New York, pursuant to the authority granted by Sections 201, 301, 307(a) of the Insurance Law of the State of New York and by the Retirement and Social Security Law, Sections 15 and 315; Education Law, Section 523; Administrative Code of the City of New York, Sections 13-183, 13-266, 13-378 and 13-562, and the Rules and Regulations of the Retirement Board of the Board of Education of the City of New York, Section 25, do hereby promulgate the following Second Amendment to Part 135 of Title 11 of the Official Compilation of Codes, Rules and Regulations of the State of New York (Regulation No. 67) to take effect upon publication in the State Register.

The statutory authority references for Part 135 are repealed and a new statutory authority is added to read as follows:

Sections 201, 301 and 307(a) of the Insurance Law of the State of New York; Retirement and Social Security Law, Sections 15 and 315; Education Law, Section 523; Administrative Code of the City of New York, Sections 13-183, 13-266, 13-378 and 13-562; and the Rules and Regulations of the Retirement Board of the Board of Education of the City of New York, Section 25.