

| Reference No. | Issue Paper / SSAP No. / Appendix | Title | Description | Additional Commentary |
|-------------------------------------------------------|-----------------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Exposures with Comment Deadline of May 1, 2026 | | | | |
| 2024-15 | New SSAP No. 109 | Asset Liability Management Derivatives | Exposed a draft SSAP and issue paper to establish guidance for interest-rate hedging derivatives used for asset liability management. In addition to the proposed clean version of the SSAP guidance, a tracked version showing changes from the ACL's previously suggested guidance has been included. | One of the biggest changes as a result of the ACL's comments was what happens when a program becomes ineffective. This new SSAP is also meant to streamline treatment of these assets as there was significant diversity in practice. This exposure also seeks guidance on the reporting on Schedule DB. |
| 2025-13 | Issue Paper | Qualifying Statutory Trusts | Exposed a draft issue paper to detail, for historical purposes, the discussions and conclusions that occurred when developing the guidance for residential mortgage loans held in qualifying statutory trusts. | No additional commentary. |
| 2025-27 | SSAP No. 1 | SSAP No. 1 Modco/FWH Code | Re-exposed this agenda item proposing to add a restricted asset reporting code for assets held under a modified coinsurance (modco) and funds withheld arrangements. This exposure specifically requests regulator comments on the use of the restricted asset code in the investment schedules. The codes may be considered for deletion if the reported information is not useful or beneficial for regulators. | No additional commentary. |
| 2026-01 | SSAP No. 52 | Funding Agreement-Backed Notes | Exposed revisions to incorporate disclosures and a glossary for funding agreement-backed notes and other similar structures. | This exposure helps broaden the available information around these types of notes. |
| 2026-02 | SSAP No. 61 | Valuations of Funds Withheld Liability | Exposed revisions to clarify the reporting of reinsurance funds withheld liabilities for life and health reporting entities. | Currently there can be a mismatch between the funds withheld carrying value at the ceding entity and the reinsurer. For example one may be at book adjusted carrying value and one may be at fair value. This exposure seeks to help clarify this treatment as well as notify appropriate task forces for any follow up action. |
| 2026-03EP | Various | Editorial Revisions | Exposed editorial revisions to the AP&P Manual to: 1) replace the term "CUSIP" with "Security Identifier;" 2) add "U.S." before "generally accepted accounting principles" (GAAP) or "GAAP" as appropriate; and 3) remove the word "funding" from the beginning of the paragraph that describes Federal Home Loan Bank (FHLB) agreements. | No additional commentary. |