OVERVIEW AGENDA

1. Emerging Accounting Issues (E) Working Group—Jim Armstrong (IA)
   • No discussion planned for this Working Group

2. SAP Hearing – Review and Adoption of Non-Contested Positions—Dale Bruggeman (OH)
   • Ref #2014-23: Treatment of Non-Cash Items in the Cash-Flow Statements
   • Ref #2014-29: ASU 2014-15: Presentation of Financial Statements – Going Concern
   • Ref #2014-32: Protected Cell Reporting
   • Ref #2014-34: ASU 2014-13 – Consolidation of Collateralized Financing Entity
   • Ref #2014-37: ASU 2014-16: Derivatives and Hedging (Host Contract)

3. SAP Hearing – Review of Comments on Exposed Items—Dale Bruggeman (OH)
   • Ref #2014-24: ASU 2014-01: Accounting for Investments in Qualified Affordable Housing Projects
   • Ref #2014-28: Asbestos and Pollution Reinsurance Reporting Exception
   • Ref #2014-30: ASU 2014-04 & ASU 2014-14: Classification of Mortgage Loans Upon Foreclosure
   • Ref #2014-31: Disclosure Related to PBR Framework Implementation
   • Ref #2014-33: Move INT 13-03 Guidance into Applicable SSAPs
   • Ref #2014-35: SSAP No. 11 Disclosures
   • Ref #2014-36: ASU 2013-06: Not-For-Profit Entities – Services Received from Personnel of Affiliate

4. SAP Meeting – Maintenance Agenda – Adoption of Minutes—Dale Bruggeman (OH)
   • Adoption of Interim Working Group Minutes

5. SAP Meeting – Maintenance Agenda – Substantive Active List—Dale Bruggeman (OH)
   • Ref #2013-36: Investment Review Project

6. SAP Meeting – Maintenance Agenda – Nonsubstantive Active List—Dale Bruggeman (OH)
   • 2014-25: Holders of Surplus Notes
   • 2014-27: Medicare Advantage & Medicare Part D Risk Adjustment Premium Receivables & Payables

7. SAP – Any Other Matters Brought Before the Working Group—Dale Bruggeman (OH)
   • Update on Restricted Asset (E) Subgroup
   • Update on PBR Charge Regarding Primary Security Definition & Reinsurance Model Reg.

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