



**STATE OF NEW YORK
INSURANCE DEPARTMENT
25 BEAVER STREET
NEW YORK, NEW YORK 10004**

David A. Paterson
Governor

Eric R. Dinallo
Superintendent

Circular Letter No. 4 (2009)

February 19, 2009

TO: All Foreign Authorized Property/Casualty Insurers, Foreign Authorized Financial Guaranty Insurers, Foreign Authorized Mortgage Guaranty Insurers, Foreign Authorized Reciprocal Insurers, Foreign Authorized Title Insurers, and Foreign Accredited Reinsurers of the Aforementioned Types of Companies, All Foreign Authorized Life Insurers, Foreign Authorized Accident and Health Insurers, Accredited Life Reinsurers and Foreign Licensed Fraternal Benefit Societies

RE: Filing of the New York Annual Statement Supplement

STATUTORY REFERENCE: Sections 107, 307 and Articles 13, 14, 41, 42, 61, 64, 65 and 69, of the New York Insurance Law

The purpose of this circular letter is to provide guidance to those insurers whose home state regulator or domiciliary regulator has prescribed or permitted accounting practices that differ from the requirements of the New York Insurance Law.

All such differences must be appropriately reflected in the New York Annual Statement Supplement by adjusting the insurer's assets, liabilities and surplus on a New York basis.

Any questions concerning this circular letter may be directed by mail, or by e-mail to New York Insurance Department, 25 Beaver Street, New York, NY 10004, Attention of Dennis Fernez, Assistant Chief, Life Bureau, (dfernez@ins.state.ny.us), for Life companies; James Davis, Assistant Chief, Property Bureau (jdavis@ins.state.ny.us) for Property companies; Stephen Wiest, Assistant Chief, Health Bureau (swiest@ins.state.ny.us) for Health companies.

Very truly yours,

Martin Schwartzman
Assistant Deputy Superintendent
and Chief
Life Bureau

Larry Levine
Assistant Deputy Superintendent
and Chief
Property Bureau

Eugene Bienskie
Assistant Deputy Superintendent
and Chief
Health Bureau