

## 4. HOW RECENT NAIC DEVELOPMENTS COULD IMPACT STRUCTURED SOLUTIONS

NAIC Group	Regulatory Effort	Explanation	Current Status (Aug 2022)	Impact for Rated Notes	Impact for Subordinated Notes
Statutory Accounting Working Group (SAPWG)	Bond Definition	<ul style="list-style-type: none"> <li>Defines what investments qualify as Schedule D bonds</li> <li>Investments not qualified would likely end up on Schedule BA with higher capital charges</li> <li>For ABS (including CFO rated tranches) to be considered bond, "substantive credit enhancement," with "pre-determined principal and interest payments"</li> </ul>	<ul style="list-style-type: none"> <li>Definition and issue paper under revision based on insurers' feedback</li> <li>Likely adoption in 2024 or later</li> </ul>	<ul style="list-style-type: none"> <li>Current proposal provides a clear pathway for CFO rated notes to be considered bonds</li> <li>Rated notes with credit collateral most likely continued to be considered bonds</li> <li>"Stapling" of tranches does not change bond qualification</li> </ul>	As before, not considered bonds, reported on Schedule BA
RBC Investment Risk and Evaluation Working Group (RBC IRE WG)	Structured Products RBC Charges	<ul style="list-style-type: none"> <li>To propose interim RBC charges for structured products to properly account for risks</li> <li>More holistic RBC methodologies for CLO and other structured products to follow</li> </ul>	<ul style="list-style-type: none"> <li>Early stage in discussion</li> <li>No proposal yet</li> </ul>	Too early to say	Too early to say
Valuation of Securities Task Force (VOSTF)	Concerns about Credit Rating Providers	VOSTF noting inconsistent rating outcomes from different credit rating providers; proposing a few possible solutions, including requiring at least two ratings, excluding the use of rating from certain rating agencies.	On hold, huge industry push-back; not likely to go forward in the current form	If adopted, rated notes may require more than one rating, or ratings from only certain providers	Not relevant
VOSTF	Private Letter Rating	NAIC requires investments with private letter rating to file rating rationale report	Adopted	<ul style="list-style-type: none"> <li>No change for publicly-rated notes</li> <li>Report needs to be filed if private</li> <li>Though no change for capital / accounting treatments</li> </ul>	Not relevant

# Recent Developments In Structured Continual

**Michael Brown**



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