

WAC 284-13-950 Documentation requirements. An insurance company must maintain all documentation and records relating to each derivative transaction, such as:

- (1) The purpose or purposes of the transaction;
- (2) The assets or liabilities to which the transaction relates;
- (3) The specific derivative instrument used in the transaction;
- (4) For over-the-counter derivative instrument transactions, the name of the counterparty and the market value; and
- (5) For exchange traded derivative instruments, the name of the exchange and the name of the firm that handled the trade and the market value.

[Statutory Authority: RCW 48.020.60 [48.02.060], 48.13.171 and 48.13.091. WSR 14-21-106 (Matter No. R 2014-05), § 284-13-950, filed 10/15/14, effective 11/15/14.]