



Critical Training for Your Regulatory Compliance!

Web training options on industry hot topics and regulatory updates, as well as strategies for implementing the recent STAT and GAAP guidance in your SunGard system

SSAP 43R -

Understanding Other Than Temporary Impairment Statutory Requirements

Dates: 1/22 or 2/11

This two-hour web-based session will discuss the Statutory regulatory guidance regarding Other than Temporary Impairment, as well as your SunGard system's tools to evaluate and address write downs, when required. The session will also discuss the recent SSAP 43R guidance and how to address structured securities for impairment and amortizing securities once they have been written down. Session will also discuss STAT requirements for bifurcating write downs between IMR and AVR. New system fields and setting options have been added to support required calculations.

The OTTI Impairment Analyzer (module) allows you to define custom criteria to assess your holdings under multiple sets of assumptions. Options provide assessing assets at the lot or CUSIP level. Security impairment is a key topic in today's market with changing economic predictions. Demonstrating that your company has a methodology in place to assess and act upon impairment will be significant to your auditors. Be sure that you are prepared for the upcoming questions on how your company is handling impairment assessment and the later impact on security reporting values and yields.

Learning Objectives: Gain an understanding of:

- Regulatory guidance for SSAP 43R
- How to enter required write downs for Other than Temporarily Impaired Securities
- Understanding how to bifurcate write down losses between IMR and AVR
- Understanding effective reporting periods
- How to implement new system fields and setting options to support yield calculations
- SunGard's OTTI Impairment Analyzer capability to create custom criteria for impairment assessment
- Best practices for documenting your organization's strategy to assess impairment

Program Level: Basic

Prerequisites Required: None

Advance Preparation Required: None

Delivery Method: Group-Internet

CPE Credits: 2

**SUNGARD**

iWorks Investments

Investment
Accounting
and Reporting

GAAP FSP FAS 115-2 and 124-2 - Understanding Other Than Temporary Impairment GAAP Requirements

Dates: 1/22 or 2/11

This two-hour web-based session will discuss the GAAP guidance regarding Other than Temporary Impairment, as well as your SunGard system's tools to evaluate and address write downs, when required. The OTTI Impairment Analyzer (module) allows you to define custom criteria to assess your holdings under multiple sets of assumptions. Options provide assessing assets at the lot or CUSIP level. The session will also discuss the recent FSP 115-2 and 124-2 GAAP guidance and how to address amortizing securities once they have been written down. Session will also discuss GAAP requirements for bifurcating write downs between Credit and Other Than Credit Losses for Available for Sale and Held to Maturity amortizing securities, if there is no intent or requirement to sell an impaired security as of the reporting date. New system fields and setting options have been added to support required calculations.

Security impairment is a key topic in today's market with changing economic predictions. Demonstrating that your company has a methodology in place to assess and act upon impairment will be significant to your auditors. Be sure that you are prepared for the upcoming questions on how your company is handling impairment assessment and the later impact on security reporting values and yields.

Learning Objectives: Gain an understanding of:

- Regulatory guidance for FSP 115-2 and 124-2
- How to enter required write downs for Other than Temporarily Impaired Securities
- Understanding Credit Losses and Other then Credit Losses
- Understanding effective reporting periods
- How to implement new system fields and setting options to support yield calculations
- SunGard's OTTI Impairment Analyzer capability to create custom criteria for impairment assessment
- Best practices for documenting your organization's strategy to assess impairment

Program Level: Basic

Prerequisites Required: None

Advance Preparation Required: None

Delivery Method: Group-Internet

CPE Credits: 2

**SUNGARD****iWorks Investments**Investment
Accounting
and Reporting

Year-End Preparatory Training

Dates: 1/19-20 or 2/8-9

This two-day web-based course is designed to address recommended procedures for using your SunGard system to prepare your data for year-end reporting and handle Statutory filings. The first day focuses on understanding critical system tables for Annual Statement filing, amortization and accruals, security classification, key external data that impact securities reporting values and yields, NAIC Automated Valuation Service processes for updating quality and classification of assets, and handling exception processing. A key focus of this discussion will include Schedule D, DA, E, BA part-by-part and column-by-column reporting requirements and how to reconcile back to these values. A year-end Checklist, as well as a Frequently Asked Year End Questions will be discussed in detail.

The second day explores how your SunGard system can assist you with meeting your compliance requirements; regulatory, as well as Sarbanes Oxley. Discussion will include the topics of security valuation and impairment, as well as analysis reporting. Filing Exempt rules for security ratings will be covered. The discussion includes Fair Value Accounting, FAS 157 and 159, SSAP 43R, FSP FAS 115-2 and FAS 124-2 and write downs, as well as the OTTI Impairment module allowing the creation of custom criteria to assess potential impairment. Statutory IMR/AVR reporting options and system implementation will be addressed. Session will discuss additional requirements for Residential Mortgage Backed Securities for Statutory reporting. Further, the discussion will include Risk & Sensitivity Analysis (RSA) module reporting, Risk Based Capital reporting, and Reporting Period Archive (RPA) module workflows. Ready to move ahead before finalizing your year-end numbers? Future dated processing options will also be covered. The Year-End Preparatory Training course will be instrumental in helping you to understand what needs to be updated in your database for accurate regulatory annual statement reporting and roll-forward purposes. Each day will end with an open forum to allow client questions to be answered by SunGard experts.

Learning Objectives: Gain an understanding of:

- Statutory filing requirements, Schedule D, DA, E, and BA
- Security Classification and presentation of data, strategies for data issue identification and correction
- Fair Value Accounting 157-159 Implementation
- OTTI, SSAP 43R, FSP FAS 115-2 and FAS 124-2 Implementation
- Understanding steps to take to complete year end preparation and finalize your reporting values
- Reports provided for IMR/AVR, RSA, RBC

Program Level: Intermediate

Prerequisites Required: Basic System Training

Advance Preparation Required: None

Delivery Method: Group-Internet

CPE Credits: 16

Use the accompanying Group Training Quick Registration Form to register!
(Detailed program agendas follow.)

Administrative Notes:

SunGard iWorks is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org.

For Training Cancellation or Complaints Call:
Training Development
(303) 689-1618
(303) 689-1750/fax

SunGard iWorks
5619 DTC Parkway, Suite 600
Greenwood Village, CO 80111

For more information regarding administrative policies such as complaint, refund and cancellation or if you need assistance with CPE certificates, please contact our offices at (303) 689-1618.



SSAP 43R - Understanding Other Than Temporary Impairment Statutory Requirements Agenda

7:30 – 9:45 a.m.

Introduction to Other Than Temporary Impairment

- Review recent regulatory updates SSAP 43R
- Discussion of Applicable Securities

Entering Statutory Write Downs in Your SunGard System

- Review of Write Down Workflow
- Processing a Write Down (OTTI)
 - New System Fields and Settings to Support Write Down Bifurcation and amortization to specified Redemption %
- Processing a Write Off (Disposals)
- Write Downs in Inquire and Edit
- Understanding G/L Entry Generation

Amortization After Impairment Has Occurred

- Understanding how securities amortize after impairment
- Discussion will also cover Bifurcation for IMR/AVR for applicable securities

OTTI Reporting Results

- Review Results of Impairments on Regulatory Reports
- Review Results of Impairments on General Ledger
- Reconciling Regulatory Reports

STAT 43R Implementation – Critical System Data For Evaluation

- Evaluating Effective Date
- Identifying Structured Securities with Impairments
- Evaluating Current Year Impairments for Redemption % and IMR/AVR Bifurcation
- Evaluating Previous Write downs for Restatement, if applicable

Demonstrate OTTI Impairment Module in Product

- OTTI Implementation
 - Discussion of Company Needs for OTTI Criteria Setup
- OTTI Criteria Setup
 - Review Criteria Setup Examples
 - Creating Custom Criteria for Assessment

Recap and Questions

- Sign-in and Evaluation forms



GAAP FSP FAS 115-2 and 124-2 - Understanding Other Than Temporary Impairment GAAP Requirements Agenda

9:30 – 11:30 a.m.

Introduction to Other Than Temporary Impairment

- Review recent regulatory updates FSP 115-2 and 124-2
- Discuss applicable securities and FAS 115 categories

Entering GAAP Write Downs in Your SunGard System

- Review of Write Down Workflow
- Processing a Write Down (OTTI)
 - New System Fields and Settings to Support Write Down Bifurcation and amortization to specified Redemption %
- Processing a Write Off (Disposals)
- Write Downs in Inquire and Edit
- Understanding G/L Entry Generation

Amortization After Impairment Has Occurred

- Understanding how securities amortize after impairment, AFS vs HTM
- Discussion will also cover Available for Sale and Held to Maturity treatment and general ledger affect for bifurcated write downs for GAAP reporting

OTTI Reporting Results

- Review Results of Impairments on GAAP Reports
- Review Results of Impairments on General Ledger
- Reconciliation

GAAP FSP FAS 115-2 and 124-2 Implementation – Critical System Data For Evaluation

- Basis and Company Setup
- FAS 115 Codes
- Evaluating Effective Date
- Evaluating Current Year Impairments for Bifurcation and Redemption %
- Evaluating Prior Year Impairments for Redemption %

Demonstrate OTTI Impairment Module in Product

- OTTI Implementation
 - Discussion of Company Needs for OTTI Criteria Setup
- OTTI Criteria Setup
 - Review Criteria Setup Examples
 - Creating Custom Criteria for Assessment

Recap and Questions

- Sign-in and Evaluation forms



Year-End Preparatory Training Agenda

Day One

7:30 – 9:30 a.m.

Settings for Year-End Performance

- Table Maintenance
 - NAIC Code Table Review
 - Ratings Tables
- System Setup
- Company|Setup, Groups, and Period Close
- Regulatory Prior Year

Understanding Amortization and Yields

Understanding Accruals

Investment Theory Optional

Review of Hard to Interpret Security Types and Security Classification and Exception Processing

9:30 - 9:45 a.m.

BREAK

9:45 – 11:00 a.m.

Update

- Updating Regulatory/External Data Required for Year-End Filing
 - Auto Updates and Requests/Logging Tracking
 - Manual Update
 - NAIC's Automated Valuation Service (AVS) Import/Export

Tools

- Integrating Key Verification Tools in Your Year-End Preparations

11:00 – 12:00 p.m.

LUNCH

12:00 – 2:00 p.m.

Reporting – Schedule D, DA, E, and BA

- Understanding reporting requirements and how to reconcile Schedule Part-by-Part and Column-by-Column

2:00 – 2:15 p.m.

BREAK

2:15 – 4:00 p.m.

Structured Securities

- MBS/CMO/ABS
- Evaluating and correcting data

Residential Mortgage Backed Securities

- Understanding RMBS 2009 New Guidelines

Recap and Questions



Day Two

7:30 – 9:30 a.m.

Filing Exempt

- Filing Exempt Theory, applicable securities
- AVS Export/Import
- Deadlines and Follow-up Dates

Fair Value Accounting, FAS 157 and 159

- Statutory Accounting – Method Used to Obtain Fair Value
- FAS 157 GAAP – Fair Value Measurements (implementation in iWorks only)
- FAS 159 GAAP – Fair Value Option for Financial Assets and Liabilities (implementation in iWorks only)

Recap of 2009 Changes and Key System Settings

- Are you Compliant?

How Your SunGard Application Can Assist You With SOX Requirements

9:30 - 9:45 a.m.

BREAK

9:45 – 11:00 a.m.

Strategies for Analyzing Impairments

- Overview of SSAP 99, SSAP 43R, FSP FAS 115-2 and FAS 124-2
- Entering Write Downs
- OTTI Impairment Module

11:00 – 12:00 p.m.

LUNCH

12:00 – 2:00 p.m.

Finalizing Year-End Values and Reconciliation Strategies

- Customization of Annual Schedule D
- Income Reports
- Reconciliation Reports
- Creating Annual Statement Export Files
- Archive Reporting
- Batch Reporting
- Audit Reporting

Additional Reporting

- IMR/AVR, understanding 43R Bifurcation Requirements
- Risk & Sensitivity Analysis (RSA) (Module)
- Risk Based Capital (RBC)

Future-Dated Processing (Module)

- How to preprocess January activity while you are still in December

2:00 – 2:15 p.m.

BREAK



2:15 – 4:00 p.m.

Steps to Complete Before Finalizing Your Numbers

- Year-end Checklist
- Frequently Asked Questions

**Steps to Complete Before Closing When Working With RPA and RSA
Optional Modules for Year-End Data Retention**

- Reporting Period Archive (RPA) and Year-End Preparations
- Risk & Sensitivity Analysis (RSA) and RSA RPA Family

Year-end Close Procedures and Backing Up the Database

- Year-End Close Procedures
 - Impact of Closing December – Stored Summary Numbers and Resetting of YTD Values
 - Impact of Running a Hard Close
- Backing Up Your Database

Recap and Questions

- Recap and questions
- Sign-in and Evaluation form

GROUP TRAINING QUICK REGISTRATION FORM

Register by Fax (303)-689-1750 Attn: Training Registration

QUICK REGISTRATION FORM

Date: _____

Company: _____

Attendee 1: _____ Title: _____

Phone: _____ e-mail: _____

Attendee 2: _____ Title: _____

Phone: _____ e-mail: _____

of SSAP 43R OTTI attendees *\$ 250 =Total Due \$ _____

of GAAP FSP FAS 115-2 OTTI attendees *\$ 250 =Total Due \$ _____

of Year-End Preparatory attendees *\$1,500 =Total Due \$ _____

Please Register Me for the Classes Listed Below!

Course Name	Course Dates and Location
SSAP 43R - Understanding Other than Temporary Impairment and Implementing Statutory Requirements Program Level: Basic Prerequisite Required: None Delivery Method: Internet-Based CPE Credits: 2 Hrs CPE	<input type="checkbox"/> January 21, 2010–Web Based-7:30-9:15AM MST iWorks Investments <input type="checkbox"/> January 21, 2010–Web Based-1:00-2:45PM MST iWorks Investments <input type="checkbox"/> January 22, 2010–Web Based-7:30-9:15AM MST EPS/SDR <input type="checkbox"/> January 22, 2010–Web Based-1:00-2:45PM MST EPS/SDR
	<input type="checkbox"/> February 10, 2010–Web Based-7:30-9:15AM MST iWorks Investments <input type="checkbox"/> February 10, 2010–Web Based-1:00-2:45PM MST iWorks Investments <input type="checkbox"/> February 11, 2010–Web Based-7:30-9:15AM MST EPS/SDR <input type="checkbox"/> February 11, 2010–Web Based-1:00-2:45PM MST EPS/SDR
GAAP FSP FAS 115-2 and 124-2 - Understanding Other than Temporary Impairment and Implementing GAAP Reqs Program Level: Basic Prerequisite Required: None Delivery Method: Internet-Based CPE Credits: 2 Hrs CPE	<input type="checkbox"/> January 21, 2010–Web Based-7:30-9:15AM MST iWorks Investments <input type="checkbox"/> January 21, 2010–Web Based-1:00-2:45PM MST iWorks Investments <input type="checkbox"/> January 22, 2010–Web Based-7:30-9:15AM MST EPS/SDR <input type="checkbox"/> January 22, 2010–Web Based-1:00-2:45PM MST EPS/SDR
	<input type="checkbox"/> February 10, 2010–Web Based-7:30-9:15AM MST iWorks Investments <input type="checkbox"/> February 10, 2010–Web Based-1:00-2:45PM MST iWorks Investments <input type="checkbox"/> February 11, 2010–Web Based-7:30-9:15AM MST EPS/SDR <input type="checkbox"/> February 10, 2010–Web Based-1:00-2:45PM MST EPS/SDR
Year-End Preparatory Training Program Level: Basic Prerequisite Required: None Delivery Method: Internet-Based CPE Credits: 16 Hrs CPE	<input type="checkbox"/> January 19-20, 2010–Web Based-7:30-4:00PM MST iWorks Investments <input type="checkbox"/> February 8-9, 2010–Web Based-7:30-4:00PM MST EPS/SDR

Due Date: Reservations must be received 3 days in advance of training date and are accepted on a space available basis. You will receive e-mail confirmation of your registration when this form has been processed.

Substitution Policy: If notification is provided within 2 working days before start of class, you may substitute a different attendee or apply registration to another SunGard course.

SunGard's Standard Cancellation Policy: SunGard will reschedule your training if the request is received at least 3 days prior to the start of your confirmed training program. If you are unable to attend the session you registered for, prepaid fees after the cancellation penalty can be applied towards a future class. Any cancellation notice received less than 3 days prior to the start of the confirmed training program will be subject to the following policy.

Between 2 and 4 weeks prior	50% penalty (of your total training fee)
Between 1 and 2 weeks prior	75% penalty (of your total training fee)
Less than 1 week prior	100% of your total training fee due

SunGard reserves the right to cancel the regional training if SunGard deems that there is insufficient attendance to justify holding the class. Customer will be notified of cancellation no less than 1 week prior to the training.

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Contact your National Account Manager at 303-689-1705 with questions.