



SPECIAL NOTICE

TO: All Life & Accident and Health Insurers

RE: 2025 Valuation Manual

FROM: Glen Mulready, Oklahoma Insurance Commissioner

DATE: February 11, 2026

PURPOSE OF THIS NOTICE

On August 15, 2024, the National Association of Insurance Commissioners (“NAIC”) adopted the 2025 amendments to the valuation manual. The changes were adopted with a fifty (50) member vote in the affirmative out of the fifty-five (55) members of the NAIC, which meets the threshold of at least three-fourths (3/4) of the members of the NAIC voting but not less than a majority of the total membership. Member states representing 97.81% of applicable premiums written voted to adopt the change. The adopted changes to the evaluation manual became effective in Oklahoma on January 1, 2026.

The Oklahoma Insurance Commissioner adopted the 2025 revisions to the Valuation Manual developed by the National Association of Insurance Commissioners by order on December 4, 2025. The Order Adopting 2025 Valuation Manual may be viewed at <https://www.oid.ok.gov/wp-content/uploads/2026/01/25-1191-TRN-TLG-Order-Adopting-2025-Valuation-Manual-12-4-25.pdf>

Companies with questions regarding this notice should direct them to the company’s assigned financial analyst.