**20:06:38:28.  Annual certification -- Expenses.** The illustration actuary must disclose in the annual certification the method used to allocate overhead expenses for all illustrations and the method of determining assumed expenses for all policy forms.

 **Source:** 23 SDR 228, effective July 1, 1997.

 **General Authority:** SDCL 58-33-5.1.

 **Law Implemented:** SDCL 58-33-5.1.