**Section 806.50 Documentation Requirements**

An insurer shall maintain documentation and records relating to each derivative transaction, including, but not limited to:

a) The purpose or purposes of the transaction;

b) The assets or liabilities to which the transaction relates;

c) The specific derivative instrument used in the transaction;

d) For over-the-counter derivative instrument transactions, the name of the counterparty and the counterparty exposure amount; and

e) For exchange traded derivative instruments, the name of the exchange and the name of the firm that handled the trade.