**Section 1409.10 Purpose**

a) The purpose of this Part is to provide:

1) Tables of select mortality factors and procedures for their use;

2) Minimum standards for the valuation of plans with nonlevel premiums or benefits;

3) Minimum standards for the valuation of plans with secondary guarantees.

b) The method for calculating basic reserves defined in this Part will constitute the Commissioner's Reserve Valuation Method for policies to which this Part is applicable.