

Interpretation of the Emerging Accounting Issues Working Group

**INT 00-12: EITF 99-4: Accounting for Stock Received from the
Demutualization of a Mutual Insurance Company**

ISSUE NULLIFIED BY SSAP NO. 72

INT 00-12 Dates Discussed

March 13, 2000; June 12, 2000

INT 00-12 References

SSAP No. 21—Other Admitted Assets (SSAP No. 21)

SSAP No. 28—Nonmonetary Transactions (SSAP No. 28)

SSAP No. 95—Exchange of Nonmonetary Assets, A Replacement of SSAP No. 28—Nonmonetary Transactions (SSAP No. 95)