

## **Interpretation of the Emerging Accounting Issues Working Group**

### **INT 02-06: Indemnification in Modeled Trigger Transactions**

#### **ISSUE NULLIFIED BY SSAP NO. 62R**

##### **INT 02-06 Dates Discussed**

March 18, 2002; June 9, 2002

##### **INT 02-06 References**

*SSAP No. 62R—Property and Casualty Reinsurance* (SSAP No. 62R)

##### **INT 02-06 Issue**

1. A modeled trigger securitization will have the recovery under the securitization and the determination of whether the securitization is tr