

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

### **INT 13-01: Extension of Ninety-Day Rule for the Impact of Hurricane/Superstorm Sandy**

#### **GUIDANCE DETERMINED TO BE NO LONGER RELEVANT**

#### **INT 13-01 Dates Discussed**

Email Vote to Expose – 1/3/2013, Adoption – 1/15/2013

#### **INT 13-01 References**

*SSAP No. 6—Uncollected Premium Balances, Bills Receivable for Premiums, and Amounts Due From Agents and Brokers* (SSAP No. 6)

#### **INT 13-01 Issue**

1. Hurricane/Superstorm Sandy and the aftermath have resulted in tremendous loss of life and property, the extent to which is currently not known. The impact of this catastrophe affects