

Interpretation of the Statutory Accounting Principles Working Group**INT 17-01: Extension of Ninety-Day Rule for the Impact of Hurricane Harvey, Hurricane Irma and Hurricane Maria****GUIDANCE DETERMINED TO BE NO LONGER RELEVANT****INT 17-01 Dates Discussed**

Email votes to expose September 7, 2017, and September 13, 2017; October 12, 2017

INT 17-01 References

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

INT 17-01 Issue

1. Hurricane Harvey, Hurricane Irma and Hurricane Maria and their aftermath have resulted in tremendous loss of life and property, the extent to which is currently not known. The Federal Emergency Management Agency (FEMA) lists Alabama, Florida, Georgia, Louisiana, Puerto

4. The Working Group noted that a 60-day extension is consistent with previous temporary extensions that were granted for other nationally significant catastrophes including *INT 13-01: Extension of Ninety-Day Rule for the Impact of Hurricane/Superstorm Sandy*; and *INT 05-04: Extension of Ninety-day Rule for the Impact of Hurricane Katrina, Hurricane Rita and Hurricane Wilma*.

5. Due to the short-term nature of the applicability of this extension, which expires February 16, 2018, this interpretation will be publicly posted on the Statutory Accounting Principles (E) Working Group's website. This interpretation will be automatically nullified on February 16, 2018, and will be included as a nullified INT in Appendix H – Superseded SSAPs and Nullified Interpretations in the *As of March 2018 Accounting Practices and Procedures Manual*. .

INT 17-01 Status

6. No further discussion is planned.