

**Interpretation of the  
Statutory Accounting Principles (E) Working Group**

**INT 21-01: Accounting for Cryptocurrencies**

**GUIDANCE NULLIFIED AUGUST 13, 2024**

**INT 21-01 Dates Discussed**

**INT 21-01 References**

*SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments*

**INT 21-01 Issue**

**INT 21-01 Consensus**

**INT 21-01 Status**