

Generally Accepted Accounting Principles

- *FASB Statement No. 114, Accounting by Creditors for the Impairment of a Loan*
- *Accounting Principles Board Opinion No. 21, Interest on Receivables and Payables*
- *FASB Emerging Issues Task Force No. 88-5, Recognition of Insurance Death Benefits*
- *FASB Technical Bulletin 85-4, Accounting for Purchases of Life Insurance*

State Regulations

- No additional guidance obtained from state statutes or regulations.