

## WEST VIRGINIA CODE: §33-7-4

### **§33-7-4. Reporting assets not allowed or of doubtful value.**

All assets not allowed and all other assets of doubtful value or character included as assets in any statement by an insurer to the commissioner, or in any examiner's report to him shall also be reported, to the extent of the value disallowed, as deductions from the gross assets of such insurer except where the commissioner permits a reserve to be carried among the liabilities of such insurer in lieu of any such deduction.