

**§2166. Failure of person examined to retain records**

If a person subject to examination under section 2162 does not retain the records as required by section 2094, the administrator may determine the value of property due using a reasonable method of estimation based on all information available to the administrator, including extrapolation and use of statistical sampling when appropriate and necessary, consistent with examination procedures and standards adopted under and in accordance with section 2163. [PL 2019, c. 498, §22 (NEW).]

**SECTION HISTORY**

PL 2019, c. 498, §22 (NEW).

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