

Statement of Statutory Accounting Principles No. 79

Depreciation of Nonoperating System Software—An Amendment to SSAP No. 16—Electronic Data Processing Equipment and Software

STATUS

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|-----------------|---|
| Type of Issue: | Common Area |
| Issued: | Finalized December 4, 2000 |
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| Affects: | Supersedes paragraphs 3 and 8 of SSAP No. 16 |
| Affected by: | Paragraph 4 superseded by SSAP No. 87 Fully superseded by SSAP No. 16R |
| Interpreted by: | INT 01-18, INT 01-21 |

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