

**Statement of Statutory Accounting Principles No. 85  
Claim Adjustment Expenses, Amendments to SSAP No. 55—Unpaid Claims,**

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- ii. Maintaining records, general clerical, and secretarial;
- iii. Office maintenance, occupancy costs, utilities, and computer maintenance;
- iv. Supervisory and executive duties; and
- v. Supplies and postage.

**Effective Date and Transition**

- 5. This statement is effective for years ending on and after December 31, 2003.

**RELEVANT ISSUE PAPERS**

*Issue Paper No. 116—Claim Adjustment Expenses, Amendments to SSAP No. 55—Unpaid Claims, Losses and Loss Adjustment Expenses*