



*National Association of Insurance Commissioners*

# ACCOUNTING PRACTICES AND PROCEDURES MANUAL

AS OF MARCH 2007



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## VOLUME III

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ISSUE PAPERS 55 THROUGH 128  
APPENDICES F AND G

# Accounting Practices Procedures Manual Naic

**Aicpa**

## **Accounting Practices Procedures Manual Naic:**

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*AICPA Audit and Accounting Manual ,1998*      [AICPA Technical Practice Aids](#) American Institute of Certified Public Accountants,2007

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