**Section 903.170 Legal and Auditing**

a) Include:

1) Legal retainers, fees and other legal expenses (except on losses and salvage).

2) Auditing fees of independent auditors for examining records of home and branch offices.

3) Cost of services of tax experts.

4) Fees of investment counsel.

5) Registrar fees.

6) Custodian fees.

7) Trustees' fees.

8) Transfer agent fees.

9) Fees and expenses of others than employees, for collecting balances.

10) Notary fees.

b) Exclude:

1) Compensation to employees (see Salaries).

2) Expenses of salaried employees (see Traveling and Entertaining).

3) Items includible in Claim Adjustment Services.

4) Items includible in Real Estate Expenses.

5) Cost of auditing of assureds' records (see Audit of Assureds' Records).