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 - 40 — Terminating Plans
 - 205 — Presentation of Financial Statements
 - 310 — Receivables
 - 320 — Investments—Debt and Equity Securities
 - 325 — Investments—Other
 - 360 — Property, Plant, and Equipment
- 970 — Real Estate—General
 - 10 — Overall
 - 230 — Statement of Cash Flows
 - 323 — Investments—Equity Method and Joint Ventures
 - 340 — Other Assets and Deferred Costs
 - 360 — Property, Plant, and Equipment
 - 470 — Debt
 - 605 — Revenue Recognition
 - 720 — Other Expenses
 - 810 — Consolidation
 - 835 — Interest
- 972 — Real Estate—Common Interest Realty Associations
 - 10 — Overall
 - 205 — Presentation of Financial Statements
 - 235 — Notes to Financial Statements
 - 360 — Property, Plant, and Equipment
 - 430 — Deferred Revenue
 - 605 — Revenue Recognition
 - 720 — Other Expenses
 - 740 — Income Taxes
 - 850 — Related Party Disclosures
- 974 — Real Estate—Real Estate Investment Trusts
 - 10 — Overall
 - 323 — Investments—Equity Method and Joint Ventures
 - 605 — Revenue Recognition
 - 810 — Consolidation
 - 835 — Interest
 - 840 — Leases

- 976 — Real Estate—Retail Land
 - 10 — Overall
 - 310 — Receivables
 - 330 — Inventory
 - 605 — Revenue Recognition
 - 705 — Cost of Sales and Services
- 978 — Real Estate—Time-Sharing Activities
 - 10 — Overall
 - 230 — Statement of Cash Flows
 - 250 — Accounting Changes and Error Corrections
 - 310 — Receivables
 - 330 — Inventory
 - 340 — Other Assets and Deferred Costs
 - 605 — Revenue Recognition
 - 720 — Other Expenses
 - 810 — Consolidation
 - 840 — Leases
- 980 — Regulated Operations
 - 10 — Overall
 - 20 — Discontinuation of Rate-Regulated Accounting
 - 250 — Accounting Changes and Error Corrections
 - 340 — Other Assets and Deferred Costs
 - 350 — Intangibles—Goodwill and Other
 - 360 — Property, Plant, and Equipment
 - 405 — Liabilities
 - 410 — Asset Retirement and Environmental Obligations
 - 450 — Contingencies
 - 470 — Debt
 - 605 — Revenue Recognition
 - 710 — Compensation—General
 - 715 — Compensation—Retirement Benefits
 - 740 — Income Taxes
 - 810 — Consolidation
 - 815 — Derivatives and Hedging
 - 835 — Interest
 - 840 — Leases
 - 842 — Leases
- 985 — Software
 - 10 — Overall
 - 20 — Costs of Software to Be Sold, Leased, or Marketed
 - 330 — Inventory
 - 350 — Intangibles—Goodwill and Other
 - 605 — Revenue Recognition
 - 705 — Cost of Sales and Services
 - 730 — Research and Development
 - 845 — Nonmonetary Transactions
- 995 — U.S. Steamship Entities
 - 740 — Income Taxes