

Standard Type	Standard Number	Paragraph / Label	Sequence	Topic	Subtopic	Section	Paragraph
FAS	087	6	71	715	10	05	05-10
FAS	087	7	75.1.1	965	10	05	05-1
FAS	087	7	75.1.1	715	30	05	05-1
FAS	087	7	75.1.1	960	10	05	05-1
FAS	087	7	75.1.1	715	10	15	15-2
FAS	087	7	75.1.1	962	10	05	05-1
FAS	087	7	75.1.1	715	10	05	05-1
FAS	087	7	75.1.2	715	10	05	05-8
FAS	087	8	76.1.1	715	30	15	15-4
FAS	087	8	76.1.2	715	30	15	15-4
FAS	087	8	76.2	715	10	15	15-8
FAS	087	10	80	715	30	35	35-1
FAS	087	11	81.1	715	30	05	05-1
FAS	087	12	82.1	715	30	05	05-4
FAS	087	12	82.2.1	715	30	05	05-4
FAS	087	12	82.2.2.1	715	30	05	05-4
FAS	087	12	82.2.2.2	715	30	05	05-5
FAS	087	13	83	715	30	35	35-29
FAS	087	14	84	715	30	35	35-30
FAS	087	15	85.1	715	30	35	35-29
FAS	087	15	85.2	715	30	05	05-6
FAS	087	16	86.1	715	30	35	35-3
FAS	087	16	86.2.1	715	30	35	35-6
FAS	087	16	86.2.2.1.1	715	30	35	35-8
FAS	087	16	86.2.2.1.2.2.2	715	30	35	35-4
FAS	087	16	86.2.2.2	715	30	35	35-5
FAS	087	16	87	835	20	15	15-7
FAS	087	16	87	715	30	35	35-9
FAS	087	17	88.1	715	30	35	35-1A
FAS	087	17	88.2.1	715	30	35	35-1A
FAS	087	17	88.2.2	715	30	35	35-1A
FAS	087	18	89.1	715	30	35	35-2
FAS	087	18	89.2	715	30	35	35-2
FAS	087	19	90.1	Plan Assets			term
FAS	087	19	90.2.1	Plan Assets			term
FAS	087	19	90.2.2	Plan Assets			term
FAS	087	20	91	715	30	35	35-4
FAS	087	20	92	715	30	35	35-4
FAS	087	20	93	715	30	35	35-4
FAS	087	20	94	715	30	35	35-4
FAS	087	20	95	715	30	35	35-4
FAS	087	20	96	715	30	35	35-4
FAS	087	20	97	715	30	35	35-4
FAS	087	21	98.1	Service Cost			term

				(Component of Net Periodic Pension Cost)			
FAS	087	21	98.2	715	30	35	35-7
FAS	087	22	99.1	Interest Cost (Component of Net Periodic Pension Cost)			term
FAS	087	22	99.2	715	30	35	35-8
FAS	087	23	100	Actual Return on Plan Assets (Component of Net Periodic Pension Cost)			term
FAS	087	24	101	715	30	35	35-10
FAS	087	25	102.1	715	30	35	35-11
FAS	087	25	102.2	715	30	35	35-11
FAS	087	26	103.1.1	715	30	35	35-13
FAS	087	26	103.1.2	715	30	35	35-13
FAS	087	27	104	715	30	35	35-14
FAS	087	28	105	715	30	35	35-17
FAS	087	29	106.2.1.1	715	30	35	35-18
FAS	087	29	106.2.1.2.1	715	30	35	35-18
FAS	087	29	106.2.1.2.2	715	30	35	35-19
FAS	087	29	106.2.2	715	30	35	35-21
FAS	087	29	107	715	30	35	35-21
FAS	087	30	108.1	Expected Return on Plan Assets			term
FAS	087	30	108.2	Market-Related Value of Plan Assets			term
FAS	087	31	109.1	715	30	35	35-22
FAS	087	31	109.2	715	30	35	35-22
FAS	087	32	110.1	715	30	35	35-24
FAS	087	32	110.2	715	30	35	35-24
FAS	087	32	111	715	30	35	35-24
FAS	087	33	112.1	715	30	35	35-25
FAS	087	33	112.2.1	715	30	35	35-25
FAS	087	33	112.2.2.1.1	715	30	35	35-25
FAS	087	33	112.2.2.1.2	715	30	35	35-25
FAS	087	34	113.1	715	30	35	35-26
FAS	087	34	113.2.1	715	30	35	35-26
FAS	087	34	113.2.2	715	30	35	35-26
FAS	087	35	114	715	30	25	25-1
FAS	087	36	115.1	715	30	25	25-2
FAS	087	37	116	715	30	25	25-3
FAS	087	38	118	715	30	25	25-4
FAS	087	38	118	715	30	45	45-1
FAS	087	39	119.1	715	30	35	35-29
FAS	087	39	119.2	715	30	35	35-42
FAS	087	40	120.1.1	715	30	55	55-7

FAS	087	40	120.1.1	715	30	35	35-36
FAS	087	40	120.1.2	715	30	35	35-36
FAS	087	40	120.2	715	30	35	35-36
FAS	087	40	121	715	30	35	35-37
FAS	087	41	122.1	715	30	35	35-34
FAS	087	41	122.2	715	30	35	35-34
FAS	087	42	123	715	30	35	35-38
FAS	087	42	124.1	715	30	35	35-38
FAS	087	42	124.2	715	30	35	35-38
FAS	087	42	125	715	30	35	35-38
FAS	087	42	126.1	715	30	35	35-38
FAS	087	42	126.2	715	30	35	35-38
FAS	087	42	127	715	30	35	35-38
FAS	087	43	128	715	30	35	35-42
FAS	087	44	129	715	30	35	35-43
FAS	087	44A	129.1	715	30	35	35-44
FAS	087	45	130	715	30	35	35-47
FAS	087	46	131	715	30	35	35-31
FAS	087	46	132	715	30	35	35-31
FAS	087	47	133	715	30	35	35-32
FAS	087	47	134	715	30	35	35-32
FAS	087	47	135	715	30	35	35-32
FAS	087	47	136	715	30	35	35-32
FAS	087	47	137	715	30	35	35-32
FAS	087	48	138	715	30	35	35-35
FAS	087	49	139	715	30	35	35-50
FAS	087	49	141	715	30	35	35-50
FAS	087	50	142	715	30	35	35-51
FAS	087	51	143	715	30	35	35-52
FAS	087	52	144.1	715	30	35	35-62
FAS	087	52	144.2.1	715	30	35	35-62
FAS	087	52	144.2.2.1	715	30	35	35-62
FAS	087	52	144.2.2.2.1	715	30	35	35-63
FAS	087	52	144.2.2.2.2.1.1	715	30	35	35-64
FAS	087	52	144.2.2.2.2.1.2.1	715	30	35	35-65
FAS	087	52	144.2.2.2.2.1.2.2.1	715	30	35	35-65
FAS	087	52	144.2.2.2.2.1.2.2.2	715	30	35	35-65
FAS	087	52	144.2.2.2.2.2.1	715	30	25	25-5
FAS	087	52	144.2.2.2.2.2.1	715	30	35	35-66
FAS	087	52	144.2.2.2.2.2.2.1	715	30	35	35-66
FAS	087	52	144.2.2.2.2.2.2.2	715	30	25	25-5
FAS	087	52	144.2.2.2.2.2.2.2	715	30	35	35-67
FAS	087	53	145	715	30	35	35-68
FAS	087	55	149.1	715	30	35	35-69
FAS	087	55	149.1	715	30	25	25-6
FAS	087	55	149.2	715	30	25	25-6
FAS							

	087	57	151.2.1.1	715	30	35	35-57
FAS	087	57	151.2.2	715	30	35	35-59
FAS	087	57	152.1	715	30	35	35-54
FAS	087	57	152.2	715	30	35	35-56
FAS	087	58	153.1	715	30	25	25-7
FAS	087	58	153.1	715	30	35	35-53
FAS	087	58	153.2	715	30	35	35-53
FAS	087	59	154	715	30	35	35-55
FAS	087	60	155	715	30	35	35-53
FAS	087	61	156.1.2	715	30	35	35-57
FAS	087	61	156.2	715	30	35	35-57
FAS	087	61	156.3	715	30	25	25-7
FAS	087	61	156.4	715	30	35	35-58
FAS	087	62	157	715	30	35	35-60
FAS	087	67	162.1	715	80	05	05-1
FAS	087	71	166	715	30	35	35-70
FAS	087	72	167.2.1	715	10	15	15-6
FAS	087	73	168	420	10	60	60-2
FAS	087	73	168	715	30	15	15-3
FAS	087	74	169.1	805	20	25	25-23
FAS	087	74	169.1.1.1	805	20	25	25-23
FAS	087	74	169.1.1.2	805	20	30	30-15
FAS	087	74A	169.2.1.1	715	30	60	60-9
FAS	087	74A	169.2.1.1	958	715	45	45-1
FAS	087	74A	169.2.1.2	958	715	45	45-1
FAS	087	74B	169.3.1.1	958	715	45	45-2
FAS	087	74B	169.3.2.2	958	715	45	45-2
FAS	087	74C	169.4.1	958	715	35	35-1
FAS	087	74C	169.4.1	958	715	25	25-1
FAS	087	74D	169.5.1	715	20	45	45-1
FAS	087	79	202	715	10	05	05-6
FAS	087	95	221	715	30	05	05-7
FAS	087	198	325.2	715	30	35	35-46
FAS	087	199	326	715	30	35	35-45
FAS	087	199	326.1	715	30	35	35-45
FAS	087	200	327	715	30	35	35-46
FAS	087	210	338	715	30	60	60-10
FAS	087	210	338	980	715	05	05-2
FAS	087	210	338	980	715	25	25-1
FAS	087	210	338.1	980	715	25	25-1
FAS	087	210	338.1	715	30	60	60-10
FAS	087	261 Illustration 3 Case 1	433.2.1	715	30	55	55-98
FAS	087	261 Illustration 3 Case 1	433.2.2	715	30	55	55-99

FAS	087	261 Illustration 3 Case 1	434	715	30	55	55-97
FAS	087	261 Illustration 3 Case 1	435	715	30	55	55-97
FAS	087	261 Illustration 3 Case 1	436	715	30	55	55-96
FAS	087	261 Illustration 3 Case 1	437	715	30	55	55-99
FAS	087	261 Illustration 3 Case 2	439	715	30	55	55-100
FAS	087	261 Illustration 3 Case 2	440	715	30	55	55-100
FAS	087	261 Illustration 4	442	715	30	55	55-101
FAS	087	261 Illustration 4	442.1.1	715	30	55	55-103
FAS	087	261 Illustration 4	442.1.2	715	30	55	55-104
FAS	087	261 Illustration 4	449	715	30	55	55-105
FAS	087	261 Illustration 4	450	715	30	55	55-105
FAS	087	261 Illustration 4	451	715	30	55	55-105
FAS	087	261 Illustration 4	451.2	715	30	55	55-104
FAS	087	261 Illustration 4	459	715	30	55	55-106
FAS	087	261 Illustration 4	460	715	30	55	55-106
FAS	087	261 Illustration 4	461	715	30	55	55-106
FAS	087	261 Illustration 4	472	715	30	55	55-107
FAS	087	261 Illustration 4	473	715	30	55	55-107
FAS	087	261 Illustration 4	474	715	30	55	55-107
FAS	087	264	526	Accumulated Benefit Obligation			term
FAS	087	264	528	Actual Return on Plan Assets (Component of Net Periodic Pension			term

				Cost)	
FAS	087	264	530	Actuarial Funding Method	term
FAS	087	264	532	Loss	term
FAS	087	264	534	Actuarial Present Value	term
FAS	087	264	536	Allocated Contract	term
FAS	087	264	538	Amortization	term
FAS	087	264	540	Annuity Contract	term
FAS	087	264	542	Assumptions	term
FAS	087	264	544	Attribution	term
FAS	087	264	546.1	Benefit Approach	term
FAS	087	264	546.2	Benefit Approach	term
FAS	087	264	548	Plan's Benefit Formula	term
FAS	087	264	550	Benefits	term
FAS	087	264	552	Benefit-Years-of-Service Approach	term
FAS	087	264	554	Captive Insurer	term
FAS	087	264	556	Career-Average-Pay Formula	term
FAS	087	264	558	Contributory Plan	term
FAS	087	264	560	Cost Approach	term
FAS	087	264	562.2	Cost-Compensation Approach	term
FAS	087	264	564	Curtailment	term
FAS	087	264	566	Defined Benefit Pension Plan	term
FAS	087	264	570	Discount Rate	term
FAS	087	264	574	Expected Long-Term Rate of Return on Plan Assets	term
FAS	087	264	576.1	Expected Return on Plan Assets	term
FAS	087	264	578	Explicit Approach to Assumptions	term
FAS	087	264	582	Final-Pay Formula	term
FAS	087	264	584	Flat-Benefit Formula	term
FAS	087	264	586	Fund	term
FAS	087	264	588	Funding Method	term
FAS	087	264	590	Funding Policy	term
FAS	087	264	592.1	Gain or Loss	term
FAS	087	264	592.1	715 30 35	35-18
FAS	087	264	592.2	Gain or Loss	term
FAS	087	264	594.1	Gain or Loss (Component of Net Periodic Pension Cost)	term
FAS	087	264	594.2	715 30 35	35-27
FAS	087	264	594.2	Gain or Loss	term

				(Component of Net Periodic Pension Cost)	
FAS	087	264	596	Implicit Approach to Assumptions	term
FAS	087	264	600	Interest Rate	term
FAS	087	264	602	Actuarial Gain or Loss	term
FAS	087	264	604.1	Market-Related Value of Plan Assets	term
FAS	087	264	608	Mortality Rate	term
FAS	087	264	612	Multiple-Employer Plan	term
FAS	087	264	614	Net Periodic Pension Cost	term
FAS	087	264	616	Nonparticipating Annuity Contract	term
FAS	087	264	620	Participant	term
FAS	087	264	622	Participating Annuity Contract	term
FAS	087	264	624	Participation Right	term
FAS	087	264	628	Pension Benefit Formula	term
FAS	087	264	630	Pension Benefits	term
FAS	087	264	632	Plan Amendment	term
FAS	087	264	634.2	Plan Assets	term
FAS	087	264	636	Plan Assets Available for Benefits	term
FAS	087	264	640	Benefit Formula	term
FAS	087	264	642	Plan Suspension	term
FAS	087	264	644	Plan Termination	term
FAS	087	264	648	Prior Service Cost	term
FAS	087	264	650	Projected Benefit Obligation	term
FAS	087	264	652	Prior Service Cost	term
FAS	087	264	654	Return on Plan Assets	term
FAS	087	264	656	Service	term
FAS	087	264	658.1	Service Cost (Component of Net Periodic Pension Cost)	term
FAS	087	264	658.2	Service Cost (Component of Net Periodic Pension Cost)	term
FAS	087	264	662	Single-Employer Plan	term
FAS	087	264	664	Sponsor	term
FAS	087	264	666	Turnover	term
FAS	087	264	668	Unallocated Contract	term
FAS	087	264	674	Unfunded Projected Benefit Obligation	term
FAS	087	264	680	Vested Benefit Obligation	term

FAS	087	264	682	Vested Benefits	term
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Standard Type	Standard Number	Paragraph / Label	Sequence	Topic	Subtopic	Section	Paragraph
FAS	106	1	69.1	715	10	15	15-5
FAS	106	3	71.2	715	10	05	05-9
FAS	106	5	73	715	10	10	10-1
FAS	106	5	74	715	10	10	10-1
FAS	106	5	75	715	10	05	05-10
FAS	106	5	76	715	10	10	10-1
FAS	106	5	77	715	10	10	10-1
FAS	106	5	78	715	10	10	10-1
FAS	106	6	79.1.1	715	60	15	15-3
FAS	106	6	79.1.2	715	60	15	15-3
FAS	106	6	79.2.1	715	60	15	15-4
FAS	106	6	79.2.2.1	715	60	15	15-4
FAS	106	6	79.2.2.2.1	715	10	05	05-8
FAS	106	6	79.2.2.2.1	715	60	15	15-4
FAS	106	6	79.2.2.2.2	715	60	15	15-15
FAS	106	6	79.2.2.2.2	715	10	15	15-4
FAS	106	6	79.2.2.2.2	420	10	60	60-1
FAS	106	6	80	715	60	35	35-43
FAS	106	6	81.1	715	60	05	05-6
FAS	106	6	81.2	715	60	15	15-4
FAS	106	7	82.1	715	60	05	05-2
FAS	106	7	82.1	715	10	05	05-7
FAS	106	7	82.2	715	60	05	05-2
FAS	106	7	82.2	715	10	05	05-7
FAS	106	8	83.1	715	10	15	15-2
FAS	106	8	83.2.1	715	10	15	15-3
FAS	106	8	83.2.2.1	715	10	15	15-3
FAS	106	8	83.2.2.2	715	60	15	15-9
FAS	106	9	84.1	715	10	15	15-3
FAS	106	9	84.2.1	715	10	15	15-5
FAS	106	10	85	715	60	15	15-7
FAS	106	11	86	715	60	15	15-6
FAS	106	11	87.1	715	60	05	05-7
FAS	106	11	87.1	715	30	05	05-2
FAS	106	11	87.2	715	30	05	05-2
FAS	106	11	87.2	715	60	05	05-7
FAS	106	15	96	715	60	35	35-1
FAS	106	16	97.1	715	60	05	05-2
FAS	106	16	97.1	715	60	15	15-3
FAS	106	16	97.2.2	Defined Benefit Postretirement Plan			term
FAS	106	17	98.1.1	715	60	15	15-8
FAS	106	17	98.1.2	715	60	15	15-8

FAS	106	17	98.2.1	715	60	15	15-8
FAS	106	17	98.2.2	715	60	15	15-8
FAS	106	18	99.1	715	60	05	05-3
FAS	106	18	99.2.1	715	60	05	05-3
FAS	106	18	99.2.2.1	715	60	05	05-4
FAS	106	18	99.2.2.2	715	60	05	05-5
FAS	106	19	100.1	715	60	35	35-41
FAS	106	19	100.2.1	715	60	35	35-41
FAS	106	19	100.2.2	715	60	35	35-41
FAS	106	20	101.1	Expected Postretirement Benefit Obligation			term
FAS	106	20	101.2	715	60	35	35-2
FAS	106	21	102.1	715	60	35	35-3
FAS	106	21	102.1	Accumulated Postretirement Benefit Obligation			term
FAS	106	21	103.1	715	60	35	35-4
FAS	106	21	103.1	Accumulated Postretirement Benefit Obligation			term
FAS	106	21	103.2.2	715	60	35	35-42
FAS	106	22	104.1	715	60	35	35-9
FAS	106	22	104.2.1.1	Service Cost (Component of Net Periodic Postretirement Benefit Cost)			term
FAS	106	22	104.2.1.2	Service Cost (Component of Net Periodic Postretirement Benefit Cost)			term
FAS	106	22	104.2.2.1	715	60	35	35-11
FAS	106	22	104.2.2.2.2.2.2	715	60	35	35-9
FAS	106	22	105	715	60	35	35-9
FAS	106	23	106.1	715	60	35	35-48
FAS	106	23	106.2	715	60	35	35-49
FAS	106	24	107.1	715	60	35	35-51
FAS	106	24	107.2	715	60	35	35-51
FAS	106	24	108	715	60	35	35-51
FAS	106	24	109	715	60	35	35-51
FAS	106	25	110.1	715	60	35	35-52
FAS	106	25	110.2.1	715	60	35	35-52
FAS	106	25	110.2.2.1	715	60	35	35-54
FAS	106	25	110.2.2.2.1	715	60	35	35-54
FAS	106	25	110.2.2.2.2	715	60	35	35-54
FAS	106	25	111	715	60	35	35-53
FAS	106	25	112	715	60	35	35-55

FAS	106	26	113	715	60	35	35-56
FAS	106	27	114	715	60	35	35-57
FAS	106	28	115.1	715	60	35	35-58
FAS	106	28	115.2	715	60	35	35-60
FAS	106	28	116	715	60	35	35-59
FAS	106	29	117	715	60	35	35-71
FAS	106	30	118.1	715	60	35	35-72
FAS	106	30	118.2.1	715	60	35	35-73
FAS	106	30	118.2.2.1	715	60	35	35-73
FAS	106	30	118.2.2.2.1	715	60	35	35-73
FAS	106	30	118.2.2.2.2.1	715	60	35	35-73
FAS	106	30	118.2.2.2.2.2.1	715	60	35	35-73
FAS	106	30	118.2.2.2.2.2.2	715	60	35	35-73
FAS	106	31	119.1	715	60	35	35-79
FAS	106	31A	119.1.1	715	60	35	35-80
FAS	106	31A	119.1.2.1	715	60	35	35-81
FAS	106	31A	119.1.2.2.1	715	60	35	35-82
FAS	106	31A	119.1.2.2.2	715	60	35	35-82
FAS	106	31	119.2.1	715	60	35	35-79
FAS	106	31	119.2.2	715	60	35	35-79
FAS	106	32	120.1	715	60	35	35-84
FAS	106	32	120.2.1	715	60	35	35-84
FAS	106	32	120.2.2.1	715	60	35	35-86
FAS	106	32	120.2.2.2	715	60	35	35-87
FAS	106	33	121.1	715	60	35	35-88
FAS	106	33	121.2.1	715	60	35	35-88
FAS	106	33	121.2.2	715	60	35	35-75
FAS	106	33	122	715	60	35	35-89
FAS	106	33	123	715	60	35	35-75
FAS	106	34	124	715	60	35	35-90
FAS	106	35	125.1.1	715	60	35	35-91
FAS	106	35	125.1.2.1	715	60	35	35-91
FAS	106	35	125.1.2.2	715	60	35	35-91
FAS	106	35	125.2	715	60	35	35-92
FAS	106	35	126	715	60	35	35-97
FAS	106	36	127.1.2	715	60	35	35-93
FAS	106	36	127.2	715	60	35	35-93
FAS	106	36	128	715	60	35	35-98
FAS	106	37	129	715	60	35	35-94
FAS	106	38	130	715	60	35	35-95
FAS	106	39	131.1	715	60	35	35-99
FAS	106	39	131.2	715	60	35	35-100
FAS	106	39	132	715	60	35	35-101
FAS	106	40	133.1	715	60	35	35-102
FAS							

	106	40	133.2	715	60	35	35-102
FAS	106	40	134	715	60	35	35-103
FAS	106	41	135	715	60	35	35-104
FAS	106	42	136	715	60	35	35-76
FAS	106	43	137.1	715	60	35	35-62
FAS	106	44	138.1	715	60	35	35-66
FAS	106	44A	138.1.1	715	60	25	25-1
FAS	106	44A	138.1.1	715	60	35	35-5
FAS	106	44A	138.1.2	715	60	35	35-5
FAS	106	44	138.2.1	715	60	35	35-68
FAS	106	44B	138.2.1	715	60	25	25-1
FAS	106	44	138.2.2	715	60	35	35-70
FAS	106	44B	138.2.2	715	20	45	45-3
FAS	106	45	139	715	60	35	35-7
FAS	106	46	140	715	60	35	35-9
FAS	106	46	141	715	60	35	35-9
FAS	106	46	142	715	60	35	35-9
FAS	106	46	143	715	60	35	35-9
FAS	106	46	144	715	60	35	35-9
FAS	106	46	145	715	60	35	35-9
FAS	106	46	146	715	60	35	35-9
FAS	106	46	147.1	715	60	35	35-38
FAS	106	46	147.2.1	715	60	35	35-38
FAS	106	46	147.2.2.1	715	60	35	35-38
FAS	106	46	147.2.2.2.1	715	60	35	35-38
FAS	106	46	147.2.2.2.2	715	60	35	35-38
FAS	106	47	148.2	715	60	35	35-10
FAS	106	48	149.1	Interest Cost (Component of Net Periodic Postretirement Benefit Cost)			term
FAS	106	48	149.2	715	60	35	35-11
FAS	106	49	150	Actual Return on Plan Assets (Component of Net Periodic Postretirement Benefit Cost)			term
FAS	106	50	151.1	715	60	35	35-13
FAS	106	50	151.2	715	60	35	35-14
FAS	106	51	152.1	715	60	35	35-15
FAS	106	51	152.2.1.1	715	60	35	35-15
FAS	106	51	152.2.2	715	60	35	35-15
FAS	106	52	153.1	715	60	35	35-16
FAS	106	52	153.2.1	715	60	35	35-17
FAS	106	52	153.2.2.1	715	60	35	35-17

FAS	106	52	153.2.2.2	715	60	35	35-17
FAS	106	53	154	715	60	35	35-18
FAS	106	54	155	715	60	35	35-19
FAS	106	55	156	715	60	35	35-20
FAS	106	56	157.2.1.1	715	60	35	35-23
FAS	106	56	157.2.1.2.1	715	60	35	35-23
FAS	106	56	157.2.1.2.2	715	60	35	35-24
FAS	106	56	157.2.2	715	60	35	35-25
FAS	106	57	158.1	715	60	35	35-26
FAS	106	57	158.2.1	Market-Related Value of Plan Assets			term
FAS	106	57	158.2.2	Market-Related Value of Plan Assets			term
FAS	106	58	159.1	715	60	35	35-27
FAS	106	58	159.2.1	715	60	35	35-27
FAS	106	58	159.2.2.1	715	60	35	35-27
FAS	106	58	159.2.2.2.1	715	60	35	35-27
FAS	106	58	159.2.2.2.2	715	60	35	35-28
FAS	106	59	160.1	715	60	35	35-29
FAS	106	59	160.2	715	60	35	35-29
FAS	106	59	161	715	60	35	35-30
FAS	106	60	162.1.1	715	60	35	35-31
FAS	106	60	162.1.2.1	715	60	35	35-31
FAS	106	60	162.1.2.2.1	715	60	35	35-31
FAS	106	60	162.1.2.2.2.1	715	60	35	35-31
FAS	106	60	162.2	715	60	35	35-32
FAS	106	61	163	715	60	35	35-34
FAS	106	61	164	715	60	35	35-35
FAS	106	62	165.1	715	60	35	35-36
FAS	106	62	165.2.1	715	60	35	35-36
FAS	106	62	165.2.2.1	715	60	35	35-36
FAS	106	62	165.2.2.2	715	60	35	35-36
FAS	106	63	166	Plan Assets			term
FAS	106	64	167.1	Plan Assets			term
FAS	106	64	167.2.1	Plan Assets			term
FAS	106	64	167.2.2	Plan Assets			term
FAS	106	65	168	715	60	35	35-107
FAS	106	65	170	715	60	35	35-107
FAS	106	66	171	715	60	35	35-107
FAS	106	67	172.2	715	60	35	35-109
FAS	106	67	173	715	60	35	35-110
FAS	106	68	174.1	715	60	35	35-114
FAS	106	68	174.2	715	60	35	35-160
FAS	106	68	174.2	715	60	35	35-117
FAS	106	69	175.1	715	60	35	35-115

FAS	106	69	175.2.1	715	60	25	25-3
FAS	106	69	175.2.2	715	60	35	35-116
FAS	106	70	176.1.1	715	60	35	35-118
FAS	106	70	176.1.1	715	60	25	25-3
FAS	106	70	176.1.2	715	60	35	35-118
FAS	106	70	176.2	715	60	35	35-119
FAS	106	71	177	715	60	35	35-120
FAS	106	72	178.1	715	60	35	35-121
FAS	106	72	178.2.1	715	60	35	35-121
FAS	106	72	178.2.2.1	715	60	35	35-121
FAS	106	72	178.2.2.2.1	715	60	35	35-122
FAS	106	72	178.2.2.2.2	715	60	35	35-124
FAS	106	73	179.1	715	60	35	35-125
FAS	106	73	179.2.1.1	715	60	35	35-126
FAS	106	73	179.2.1.2	715	60	35	35-127
FAS	106	73	179.2.2	715	60	35	35-128A
FAS	106	73	179.2.2	715	60	25	25-2
FAS	106	75	183	715	60	35	35-129
FAS	106	76	184	715	60	35	35-130
FAS	106	80	187.2	Multiemployer Plan			term
FAS	106	81	188	715	80	35	35-1
FAS	106	84	191.1	715	60	35	35-131
FAS	106	84	191.1	715	80	15	15-3
FAS	106	84	191.2.1	715	80	15	15-3
FAS	106	84	191.2.1	715	60	35	35-131
FAS	106	84	191.2.2	715	60	35	35-131
FAS	106	85	192.1	715	10	15	15-6
FAS	106	85	192.2.1	715	10	15	15-6
FAS	106	85	192.2.2	715	10	15	15-7
FAS	106	86	193.1	805	20	25	25-25
FAS	106	86	193.1.1.1	805	20	25	25-25
FAS	106	90	198.2.2.2.2	715	60	15	15-16
FAS	106	90	199	715	60	35	35-160
FAS	106	91	200.1	715	60	55	55-104
FAS	106	91	200.2	715	60	55	55-105
FAS	106	92	201	715	60	35	35-151
FAS	106	93	202.1	715	60	35	35-152
FAS	106	93	202.2.1	715	60	35	35-152
FAS	106	93	202.2.2	715	60	35	35-153
FAS	106	93	203	715	60	35	35-154
FAS	106	93	204	715	60	35	35-155
FAS	106	94	205	715	60	35	35-156
FAS	106	95	206	715	60	35	35-158
FAS	106	95	207	715	60	35	35-157
FAS	106	95	208	715	60	35	35-157
FAS							

	106	95	209	715	60	35	35-157
FAS	106	95	210	715	60	35	35-157
FAS	106	96	211.1	Curtailment (of a Postretirement Benefit Plan)			term
FAS	106	96	211.2	715	60	15	15-17
FAS	106	96	212	715	60	15	15-17
FAS	106	96	213	715	60	15	15-17
FAS	106	97	214.1	715	60	35	35-164
FAS	106	97	214.2	715	60	35	35-165
FAS	106	97	215.1	715	60	35	35-166
FAS	106	97	215.2.1	715	60	35	35-166
FAS	106	97	215.2.2	715	60	35	35-166
FAS	106	98	216	715	60	35	35-169
FAS	106	98	217	715	60	35	35-170
FAS	106	98	218	715	60	35	35-169
FAS	106	98	219	715	60	35	35-169
FAS	106	98	220	715	60	35	35-169
FAS	106	99	221	715	60	35	35-171
FAS	106	100	222.1	715	60	35	35-172
FAS	106	100	222.2.1	715	60	35	35-173
FAS	106	100	222.2.2.1	715	60	35	35-174
FAS	106	100	222.2.2.2	715	60	35	35-175
FAS	106	101	223.1	715	60	25	25-4
FAS	106	101	223.2.2	715	60	25	25-5
FAS	106	102	224.1	715	60	25	25-6
FAS	106	102	224.2.1	715	60	25	25-6
FAS	106	102	224.2.2	715	60	25	25-6
FAS	106	103B	225.2.1	958	715	45	45-2
FAS	106	103B	225.2.2	958	715	45	45-2
FAS	106	103C	225.3	958	715	35	35-3
FAS	106	104	227	715	70	05	05-3
FAS	106	105	228	715	70	35	35-1
FAS	106	107	230	715	70	35	35-2
FAS	106	112	236.2	715	60	35	35-39
FAS	106	113	237	715	60	35	35-40
FAS	106	136	271.1	715	10	15	15-3
FAS	106	136	271.1	715	60	15	15-5
FAS	106	137	272.2.1	715	60	15	15-5
FAS	106	137	273	715	60	35	35-44
FAS	106	168	311.2	715	60	35	35-42
FAS	106	174	317.2.1	715	60	35	35-12
FAS	106	174	317.2.2	715	60	35	35-12
FAS	106	176	319.2.1	715	60	35	35-51
FAS	106	183	326.1	715	60	35	35-46

FAS	106	194	337	715	60	35	35-77
FAS	106	195	338	715	60	35	35-78
FAS	106	197	340.1	715	60	35	35-90
FAS	106	200	343.1	715	60	35	35-61
FAS	106	227	372.2	715	60	35	35-68
FAS	106	295	443.1	715	60	35	35-85
FAS	106	295	443.2	715	60	35	35-85
FAS	106	308	456.2.2.2	715	60	35	35-111
FAS	106	328	482	715	60	35	35-176
FAS	106	354	514.1	715	20	50	50-1
FAS	106	357	517.1	715	60	35	35-128
FAS	106	364	524.2	980	715	05	05-3
FAS	106	364	524.2	715	60	60	60-5
FAS	106	367	527.1	715	60	35	35-114
FAS	106	377	537	715	80	05	05-2
FAS	106	377	537.1	715	80	05	05-3
FAS	106	377	537.2	715	80	05	05-4
FAS	106	382	542.1.2	715	70	05	05-2
FAS	106	392	558	715	60	55	55-60
FAS	106	393	559.1.1	715	60	35	35-1A
FAS	106	393	559.2	715	60	55	55-35
FAS	106	394	560	715	60	55	55-36
FAS	106	394	561	715	60	55	55-37
FAS	106	394	562	715	60	55	55-37
FAS	106	395	563	715	60	55	55-38
FAS	106	396	564	715	60	55	55-39
FAS	106	397	565.2.1.1	715	60	35	35-69
FAS	106	397	565.2.2	715	60	55	55-40
FAS	106	398	566.1	715	60	55	55-41
FAS	106	398	566.2	715	60	55	55-42
FAS	106	399	567.1	715	60	55	55-43
FAS	106	399	567.2	715	60	55	55-44
FAS	106	400	568	715	60	55	55-45
FAS	106	401	569.1	715	60	55	55-46
FAS	106	401	569.2	715	60	55	55-47
FAS	106	402	570.1	715	60	55	55-48
FAS	106	402	570.2	715	60	55	55-49
FAS	106	403	571	715	60	55	55-50
FAS	106	404	572.1	715	60	55	55-51
FAS	106	404	572.2.1	715	60	55	55-52
FAS	106	404	572.2.2	Full Eligibility Date			term
FAS	106	405	573	715	60	55	55-53
FAS	106	406	574.1	715	60	55	55-54
FAS	106	406	574.2	715	60	55	55-55
FAS	106	407	575	715	60	55	55-56
FAS							

	106	408	576	715	60	35	35-45
FAS	106	409	577.2	715	60	55	55-57
FAS	106	410	578.1	715	60	35	35-67
FAS	106	410	578.2	715	60	55	55-58
FAS	106	411	579.1	715	60	35	35-63
FAS	106	412	580.1	715	60	35	35-63
FAS	106	412	580.2	715	60	55	55-59
FAS	106	413	581	710	10	55	55-7
FAS	106	414	582	710	10	55	55-8
FAS	106	415	583	710	10	55	55-9
FAS	106	416	584	710	10	55	55-10
FAS	106	417	585.2	715	60	55	55-61
FAS	106	420	590.1	715	60	35	35-8
FAS	106	420	590.2	715	60	55	55-62
FAS	106	421	591	715	60	55	55-63
FAS	106	421	592	715	60	55	55-63
FAS	106	423	597.1	715	60	55	55-64
FAS	106	424	598	715	60	55	55-65
FAS	106	424	599	715	60	55	55-65
FAS	106	426	604.1	715	60	55	55-66
FAS	106	426	604.2.1	715	60	35	35-20
FAS	106	427	605	715	60	55	55-67
FAS	106	427	606	715	60	55	55-67
FAS	106	429	612.1	715	60	55	55-68
FAS	106	429	612.2.1	715	60	55	55-69
FAS	106	429	613	715	60	55	55-69
FAS	106	429	614.2.2	715	60	55	55-70
FAS	106	449	647.1	715	60	35	35-15
FAS	106	450	648	715	60	55	55-71
FAS	106	451	649.2.1.1	715	60	35	35-17
FAS	106	451	649.2.2	715	60	35	35-17
FAS	106	452	650	715	60	55	55-72
FAS	106	453	651.2	715	60	55	55-73
FAS	106	453	652	715	60	55	55-74
FAS	106	453	653	715	60	55	55-74
FAS	106	453	655.1	715	60	35	35-17
FAS	106	453	655.2	715	60	55	55-75
FAS	106	453	656	715	60	55	55-76
FAS	106	453	657	715	60	55	55-76
FAS	106	454	658	715	60	55	55-77
FAS	106	454	659	715	60	55	55-77
FAS	106	454	661	715	60	55	55-78
FAS	106	455	662.2.1	715	60	55	55-79
FAS	106	455	662.2.2.1	715	60	55	55-79
FAS	106	455	662.2.2.2.1	715	60	55	55-79
FAS							

	106	455	662.2.2.2.2	715	60	55	55-79
FAS	106	456	663.1	715	60	55	55-80
FAS	106	456	663.2	715	60	55	55-81
FAS	106	456	664	715	60	55	55-81
FAS	106	458	667	715	60	55	55-82
FAS	106	458	668	715	60	55	55-82
FAS	106	459	669	715	60	55	55-83
FAS	106	459	670.2	715	60	55	55-84
FAS	106	460	671	715	60	55	55-85
FAS	106	460	672	715	60	55	55-85
FAS	106	461	673	715	60	55	55-86
FAS	106	461	674	715	60	55	55-86
FAS	106	462	675	715	60	55	55-87
FAS	106	462	676	715	60	55	55-87
FAS	106	463	679	715	60	55	55-88
FAS	106	463	680	715	60	55	55-88
FAS	106	464	682	715	60	55	55-89
FAS	106	464	683	715	60	55	55-89
FAS	106	465	684	715	60	55	55-90
FAS	106	465	685	715	60	55	55-90
FAS	106	466	688	715	60	55	55-91
FAS	106	466	689	715	60	55	55-91
FAS	106	467	691	715	60	55	55-92
FAS	106	467	692	715	60	55	55-92
FAS	106	468	693.1	715	60	35	35-74
FAS	106	468	693.2.1	715	60	35	35-26
FAS	106	468	693.2.2.2	715	60	55	55-93
FAS	106	468	694	715	60	55	55-93
FAS	106	469	700	715	60	55	55-94
FAS	106	470	703	715	60	55	55-95
FAS	106	470	704	715	60	55	55-95
FAS	106	472	706	715	60	55	55-96
FAS	106	473	707	715	60	55	55-97
FAS	106	474	708	715	60	55	55-98
FAS	106	474	709	715	60	55	55-98
FAS	106	475	713	715	60	55	55-99
FAS	106	476	714	715	60	55	55-100
FAS	106	477	715	715	60	55	55-101
FAS	106	477	716	715	60	55	55-101
FAS	106	478	719	715	60	55	55-102
FAS	106	484	721.1.1	715	60	35	35-149
FAS	106	484	721.1.2	715	60	35	35-149
FAS	106	484	721.2.1	715	60	35	35-150
FAS	106	484	721.2.2	715	60	55	55-112
FAS	106	485	722	715	60	55	55-113
FAS							

	106	486	723	715	60	55	55-114
FAS	106	486	724	715	60	55	55-114
FAS	106	487	728	715	60	55	55-115
FAS	106	488	729	715	60	55	55-116
FAS	106	488	730	715	60	55	55-116
FAS	106	488	731.2	715	60	55	55-117
FAS	106	489	733.1	715	60	35	35-159
FAS	106	489	733.2	715	60	55	55-118
FAS	106	490	734	715	60	55	55-119
FAS	106	491	735	715	60	55	55-120
FAS	106	492	736	715	60	55	55-121
FAS	106	492	737	715	60	55	55-121
FAS	106	493	744.1	715	60	35	35-154
FAS	106	493	744.2	715	60	55	55-122
FAS	106	493	745	715	60	55	55-122
FAS	106	494	748.1	715	60	35	35-39
FAS	106	494	748.2	715	60	55	55-123
FAS	106	494	749	715	60	55	55-123
FAS	106	495	751.1	715	60	35	35-159
FAS	106	495	751.2	715	60	55	55-124
FAS	106	495	752	715	60	55	55-124
FAS	106	496	756.2.2	715	60	35	35-161
FAS	106	497	757.2.1	715	60	35	35-162
FAS	106	497	757.2.2.2.2.2	715	60	55	55-125
FAS	106	498	758	715	60	55	55-126
FAS	106	499	759	715	60	55	55-127
FAS	106	499	760	715	60	55	55-127
FAS	106	500	770	715	60	55	55-128
FAS	106	501	771	715	60	55	55-129
FAS	106	501	772	715	60	55	55-129
FAS	106	502	785	715	60	55	55-130
FAS	106	503	786.1	715	60	55	55-131
FAS	106	503	786.2.2	715	60	35	35-167
FAS	106	504	787	715	60	55	55-132
FAS	106	504	788	715	60	55	55-132
FAS	106	505	793	715	60	55	55-133
FAS	106	505	794	715	60	55	55-133
FAS	106	506	798	715	60	55	55-134
FAS	106	506	799	715	60	55	55-134
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FAS	106	508	801	715	60	55	55-136
FAS	106	509	802	715	60	55	55-137
FAS	106	510	803	715	60	55	55-138
FAS	106	511	804.2	715	60	55	55-139
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	106	518	819.2.1	Accumulated Postretirement Benefit Obligation	term
FAS	106	518	819.2.2	Accumulated Postretirement Benefit Obligation	term
FAS	106	518	821	Active Plan Participant	term
FAS	106	518	823	Actual Return on Plan Assets (Component of Net Periodic Postretirement Benefit Cost)	term
FAS	106	518	825	Actuarial Present Value	term
FAS	106	518	827	Amortization	term
FAS	106	518	829	Assumed per Capita Claims Cost (by Age)	term
FAS	106	518	831	Assumptions	term
FAS	106	518	833	Attribution	term
FAS	106	518	835	Attribution Period	term
FAS	106	518	837	Benefit Formula	term
FAS	106	518	839	Benefits	term
FAS	106	518	841	Captive Insurer	term
FAS	106	518	843	Contributory Plan	term
FAS	106	518	845	Cost-Sharing (Provisions of the Plan)	term
FAS	106	518	847	Credited Service Period	term
FAS	106	518	851	Defined Benefit Postretirement Plan	term
FAS	106	518	853	Defined Contribution Postretirement Plan	term
FAS	106	518	855	Dependency Status	term
FAS	106	518	857	Discount Rates	term
FAS	106	518	859	Expected Long-Term Rate of Return on Plan Assets	term
FAS	106	518	863	Expected Return on Plan Assets	term
FAS	106	518	865	Explicit Approach to Assumptions	term
FAS	106	518	869	Full Eligibility (for Benefits)	term
FAS	106	518	871	Full Eligibility Date	term
FAS	106	518	873	Full Eligibility Plan Participants	term
FAS	106	518	875	Funding Policy	term
FAS	106	518	877	Gain or Loss	term
FAS	106	518	879.1	Gain or Loss	term

				(Component of Net Periodic Postretirement Benefit Cost)	
FAS	106	518	879.2.1	Gain or Loss (Component of Net Periodic Postretirement Benefit Cost)	term
FAS	106	518	879.2.2.1	Gain or Loss (Component of Net Periodic Postretirement Benefit Cost)	term
FAS	106	518	879.2.2.2.1	Gain or Loss (Component of Net Periodic Postretirement Benefit Cost)	term
FAS	106	518	879.2.2.2.2	Gain or Loss (Component of Net Periodic Postretirement Benefit Cost)	term
FAS	106	518	881	Gross Eligible Charges	term
FAS	106	518	883	Health Care Cost Trend Rate	term
FAS	106	518	885	Incurred Claims Cost (by Age)	term
FAS	106	518	887.1	Insurance Contract	term
FAS	106	518	891.1	Market-Related Value of Plan Assets	term
FAS	106	518	895	Medicare Reimbursement Rates	term
FAS	106	518	897	Multiemployer Plan	term
FAS	106	518	899	Multiple-Employer Plan	term
FAS	106	518	901	Net Incurred Claims Cost (by Age)	term
FAS	106	518	903	Net Periodic Postretirement Benefit Cost	term
FAS	106	518	905	Nonparticipating Insurance Contract	term
FAS	106	518	909	Participating Insurance Contract	term
FAS	106	518	911	Participation Right	term
FAS	106	518	913	Pay-Related Plan	term
FAS	106	518	915	Per Capita Claims Cost (by Age)	term
FAS	106	518	917	Plan	term
FAS	106	518	919.1	Plan Amendment	term
FAS	106	518	919.2.1	Plan Amendment	term

FAS	106	518	919.2.2.1	Plan Amendment	term
FAS	106	518	919.2.2.2	Plan Amendment	term
FAS	106	518	921.2.2.2	Plan Assets	term
FAS	106	518	923	Plan Demographics	term
FAS	106	518	925	Plan Participant	term
FAS	106	518	927	Plan Termination	term
FAS	106	518	929	Postretirement Benefit Fund	term
FAS	106	518	933	Postretirement Benefits	term
FAS	106	518	937	Postretirement Health Care Benefits	term
FAS	106	518	939	Prior Service Cost	term
FAS	106	518	941	Retirees	term
FAS	106	518	947	Single-Employer Plan	term
FAS	106	518	949	Substantive Plan	term
FAS	106	518	951	Termination Benefits	term
FAS	106	518	953	Transition Asset	term
FAS	106	518	955	Transition Obligation	term
FAS	106	518	957	Unfunded Accumulated Postretirement Benefit Obligation	term

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FAS	109	1	177	740	10	05	05-1
FAS	109	3	180	740	10	05	05-1
FAS	109	3	181	740	10	05	05-1
FAS	109	3	182	740	10	05	05-1
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FAS	109	6	194.1	740	10	10	10-1
FAS	109	6	194.2	740	10	10	10-1
FAS	109	6	195	740	10	10	10-1
FAS	109	7	196.1	740	10	10	10-2
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FAS	109	7	196.2.2.1	740	10	10	10-2
FAS	109	7	196.2.2.2	740	10	10	10-2
FAS	109	8	197	740	10	25	25-2
FAS	109	8	198	740	10	25	25-2
FAS	109	8	199	740	10	25	25-2
FAS	109	8	200	740	10	30	30-2
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FAS	109	30A	268.3	805	740	45	45-2
FAS	109	30A	268.4	805	740	45	45-2
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FAS	109	225	626.2.2	740	10	55	55-123
FAS	109	225	627	740	10	55	55-9
FAS	109	226	628	740	10	55	55-124
FAS	109	226	629	740	10	55	55-124
FAS							

	109	226	630	740	10	55	55-124
FAS	109	226	631	740	10	55	55-124
FAS	109	226	632	740	10	55	55-125
FAS	109	226	633	740	10	55	55-126
FAS	109	226	634	740	10	55	55-126
FAS	109	226	635	740	10	55	55-127
FAS	109	226	636	740	10	55	55-127
FAS	109	226	637	740	10	55	55-128
FAS	109	227	638.1	740	10	55	55-12
FAS	109	227	638.2.1	740	10	55	55-12
FAS	109	227	638.2.2.1	740	10	55	55-12
FAS	109	227	638.2.2.2	740	10	55	55-12
FAS	109	228	639	740	10	55	55-13
FAS	109	229	640	740	10	55	55-14
FAS	109	230	641.1	830	20	45	45-3
FAS	109	230	641.1	830	740	45	45-1
FAS	109	230	641.2.1	830	20	45	45-3
FAS	109	230	641.2.1	830	740	45	45-1
FAS	109	230	641.2.2.1	830	740	45	45-1
FAS	109	230	641.2.2.2	830	740	45	45-1
FAS	109	231	642.2	740	10	25	25-37
FAS	109	232	643.1	740	10	30	30-13
FAS	109	232	643.1	740	10	25	25-37
FAS	109	232	643.2	740	10	25	25-37
FAS	109	232	643.2	740	10	30	30-13
FAS	109	233	644	740	10	55	55-23
FAS	109	234	645	740	10	55	55-129
FAS	109	234	646	740	10	55	55-130
FAS	109	234	647	740	10	55	55-130
FAS	109	234	648	740	10	55	55-130
FAS	109	235	649	740	10	55	55-131
FAS	109	235	650	740	10	55	55-131
FAS	109	235	651	740	10	55	55-131
FAS	109	235	652	740	10	55	55-132
FAS	109	235	653.1	740	10	55	55-133
FAS	109	235	653.2.1	740	10	55	55-133
FAS	109	235	653.2.2.1	740	10	55	55-133
FAS	109	235	653.2.2.2	740	10	55	55-134
FAS	109	235	654	740	10	55	55-135
FAS	109	236	655	740	10	55	55-136
FAS	109	236	656	740	10	55	55-137
FAS	109	236	657	740	10	55	55-137
FAS	109	236	658	740	10	55	55-137
FAS	109	236	659	740	10	55	55-137
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FAS	109	237	661	740	10	55	55-24
FAS	109	238	662	740	10	55	55-31
FAS	109	239	663	740	10	55	55-32
FAS	109	239	664	740	10	55	55-32
FAS	109	239	665	740	10	55	55-32
FAS	109	239	666	740	10	55	55-32
FAS	109	239	667	740	10	55	55-33
FAS	109	239	668	740	10	55	55-33
FAS	109	239	669	740	10	55	55-33
FAS	109	239	670	740	10	55	55-33
FAS	109	239	671	740	10	55	55-33
FAS	109	240	672	740	10	55	55-34
FAS	109	241	673.1	740	10	55	55-35
FAS	109	241	673.2	740	10	55	55-36
FAS	109	241	674	740	10	55	55-35
FAS	109	242	675	740	10	55	55-149
FAS	109	242	676	740	10	55	55-149
FAS	109	242	677	740	10	55	55-149
FAS	109	242	678	740	10	55	55-149
FAS	109	242	679	740	10	55	55-149
FAS	109	242	680	740	10	55	55-149
FAS	109	242	681	740	10	55	55-149
FAS	109	242	682	740	10	55	55-150
FAS	109	242	683	740	10	55	55-150
FAS	109	242	684	740	10	55	55-151
FAS	109	242	685	740	10	55	55-151
FAS	109	242	686	740	10	55	55-152
FAS	109	242	687	740	10	55	55-152
FAS	109	242	688	740	10	55	55-153
FAS	109	242	689	740	10	55	55-154
FAS	109	242	690	740	10	55	55-155
FAS	109	243	691	740	10	55	55-37
FAS	109	244	692	740	10	55	55-156
FAS	109	244	693	740	10	55	55-156
FAS	109	244	694	740	10	55	55-156
FAS	109	244	695	740	10	55	55-157
FAS	109	244	696	740	10	55	55-158
FAS	109	245	697	740	10	55	55-38
FAS	109	245	698	740	10	55	55-38
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FAS	109	245	700	740	10	55	55-38
FAS	109	245	701	740	10	55	55-38
FAS	109	245	702	740	10	55	55-38
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FAS	109	245	705	740	10	55	55-38
FAS	109	246	706	740	10	55	55-39
FAS	109	246	707	740	10	55	55-39
FAS	109	246	708	740	10	55	55-39
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FAS	109	247	710	740	10	55	55-42
FAS	109	248	711	740	10	55	55-43
FAS	109	248	712	740	10	55	55-43
FAS	109	248	713	740	10	55	55-43
FAS	109	248	714	740	10	55	55-43
FAS	109	249	715	740	10	55	55-44
FAS	109	250	716	740	10	55	55-159
FAS	109	250	717	740	10	55	55-159
FAS	109	250	718	740	10	55	55-159
FAS	109	250	719	740	10	55	55-159
FAS	109	250	720	740	10	55	55-159
FAS	109	250	721	740	10	55	55-159
FAS	109	250	722	740	10	55	55-159
FAS	109	250	723	740	10	55	55-160
FAS	109	250	724	740	10	55	55-161
FAS	109	250	725	740	10	55	55-161
FAS	109	250	726	740	10	55	55-162
FAS	109	251	727	740	10	55	55-46
FAS	109	252	728	980	740	55	55-1
FAS	109	252	729	980	740	55	55-1
FAS	109	252	730	980	740	55	55-1
FAS	109	252	731	980	740	55	55-1
FAS	109	253	732	980	740	55	55-8
FAS	109	253	733	980	740	55	55-9
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FAS	109	253	735	980	740	55	55-9
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FAS	109	253	737	980	740	55	55-9
FAS	109	253	738	980	740	55	55-10
FAS	109	253	739	980	740	55	55-11
FAS	109	253	740	980	740	55	55-10
FAS	109	254	741	980	740	55	55-12
FAS	109	254	742	980	740	55	55-12
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FAS	109	255	744	980	740	55	55-13
FAS	109	255	745	980	740	55	55-13
FAS	109	255	746	980	740	55	55-13
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FAS	109	256	751.2.1	840	30	45	45-6
FAS	109	256	751.2.2.1	840	30	45	45-6
FAS	109	256	751.2.2.2	840	30	45	45-6
FAS	109	257	752.1	840	30	45	45-7
FAS	109	257	752.2.2.1	840	30	45	45-7
FAS	109	257	752.2.2.2	840	30	45	45-7
FAS	109	258	753	840	30	55	55-39
FAS	109	258	754.1	840	30	55	55-40
FAS	109	258	754.2.1	840	30	55	55-41
FAS	109	258	754.2.2.1	840	30	55	55-41
FAS	109	258	754.2.2.2	840	30	55	55-42
FAS	109	258	755	840	30	55	55-42
FAS	109	258	756	840	30	55	55-43
FAS	109	258	757	840	30	55	55-44
FAS	109	258	758	840	30	55	55-44
FAS	109	258	759	840	30	55	55-45
FAS	109	258	760	840	30	55	55-46
FAS	109	259	761.1	805	740	05	05-1
FAS	109	259	761.1.1	840	30	45	45-7
FAS	109	259	761.1.1	805	740	05	05-1
FAS	109	260	762	805	740	55	55-2
FAS	109	260	763	805	740	55	55-2
FAS	109	260	764	805	740	55	55-2
FAS	109	260	765	805	740	55	55-2
FAS	109	260	766	805	740	55	55-3
FAS	109	260	767	805	740	55	55-3
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FAS	109	262	769.1.1	805	740	25	25-8
FAS	109	262	769.1.2.1	805	740	25	25-8
FAS	109	262	769.1.2.2	805	740	25	25-9
FAS	109	263	770	805	740	55	55-9
FAS	109	263	771	805	740	55	55-9
FAS	109	263	772	805	740	55	55-9
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FAS	109	263	775	805	740	55	55-10
FAS	109	263	776	805	740	55	55-11
FAS	109	263	777	805	740	55	55-11
FAS	109	263	777.1	805	740	55	55-11
FAS							

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FAS	109	263	778	805	740	55	55-12
FAS	109	263	779	805	740	55	55-13
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FAS	109	264	792.2	805	740	35	35-3
FAS	109	265	793	805	740	55	55-4
FAS	109	265	794	805	740	55	55-4
FAS	109	265	795	805	740	55	55-4
FAS	109	265	796	805	740	55	55-4
FAS	109	265	797	805	740	55	55-4
FAS	109	265	798	805	740	55	55-4
FAS	109	265	799	805	740	55	55-4
FAS	109	265	800	805	740	55	55-5
FAS	109	265	801	805	740	55	55-5
FAS	109	265	802	805	740	55	55-6
FAS	109	265	803	805	740	55	55-6
FAS	109	266	804	805	740	30	30-3
FAS	109	267	805	805	740	55	55-7
FAS	109	267	806	805	740	55	55-7
FAS	109	267	807	805	740	55	55-7
FAS	109	267	808	805	740	55	55-7
FAS	109	267	809	805	740	55	55-7
FAS	109	267	810	805	740	55	55-8
FAS	109	267	811	805	740	55	55-8
FAS	109	273	846	740	20	55	55-8
FAS	109	274	847	740	20	55	55-10
FAS	109	274	848	740	20	55	55-10
FAS	109	274	849	740	20	55	55-10
FAS	109	274	850	740	20	55	55-10
FAS	109	274	851	740	20	55	55-10
FAS	109	274	852	740	20	55	55-11
FAS	109	274	853	740	20	55	55-11
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FAS	109	275	855	740	20	55	55-15
FAS	109	275	856	740	20	55	55-15
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FAS	109	275	858	740	20	55	55-15
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FAS	109	275	862	740	20	55	55-17
FAS	109	276	863	740	20	55	55-18
FAS	109	276	864	740	20	55	55-19
FAS	109	276	865	740	20	55	55-20
FAS							

	109	276	866	740	20	55	55-20
FAS	109	276	867	740	20	55	55-21
FAS	109	276	868	740	20	55	55-22
FAS	109	276	869	740	20	55	55-23
FAS	109	276	870	740	20	55	55-23
FAS	109	276	871	740	20	55	55-24
FAS	109	289	1042	Carrybacks			term
FAS	109	289	1044	Carryforwards			term
FAS	109	289	1046	Current Tax Expense (or Benefit)			term
FAS	109	289	1048	Deductible Temporary Difference			term
FAS	109	289	1050	Deferred Tax Asset			term
FAS	109	289	1052	Deferred Tax Consequences			term
FAS	109	289	1054	Deferred Tax Expense (or Benefit)			term
FAS	109	289	1056	Deferred Tax Liability			term
FAS	109	289	1058	Event			term
FAS	109	289	1060	Gains and Losses Included in Comprehensive Income but Excluded from Net Income			term
FAS	109	289	1062	Income Taxes			term
FAS	109	289	1064	Income Taxes Currently Payable (Refundable)			term
FAS	109	289	1066	Income Tax Expense (or Benefit)			term
FAS	109	289	1068.1	Nonpublic Entity			term
FAS	109	289	1068.2.1	Nonpublic Entity			term
FAS	109	289	1068.2.1.1	Public Entity			term
FAS	109	289	1068.2.2	Nonpublic Entity			term
FAS	109	289	1070.1	Public Entity			term
FAS	109	289	1070.2.1	Public Entity			term
FAS	109	289	1070.2.1.1	Nonpublic Entity			term
FAS	109	289	1070.2.2	Public Entity			term
FAS	109	289	1072	Taxable Income			term
FAS	109	289	1074	Taxable Temporary Difference			term
FAS	109	289	1076	Tax Consequences			term
FAS	109	289	1078	Tax-Planning Strategy			term
FAS	109	289	1080.1	Temporary Difference			term
FAS	109	289	1080.2.1	Temporary Difference			term
FAS	109	289	1080.2.2.1	Temporary Difference			term

FAS	109	289	1080.2.2.2	Temporary Difference	term
FAS	109	289	1082	Valuation Allowance	term

Standard Type	Standard Number	Paragraph / Label	Sequence	Topic	Subtopic	Section	Paragraph
FAS	132	132	279	230	10	55	55-15
FAS	132	132	280	230	10	55	55-15

Standard Type	Standard Number	Paragraph / Label	Sequence	Topic	Subtopic	Section	Paragraph
FAS	132(R)	1	35.2.1	715	20	05	05-2
FAS	132(R)	1	35.2.2.1	715	20	05	05-2
FAS	132(R)	1	35.2.2.2.1	715	20	05	05-2
FAS	132(R)	5	41.2.1	715	20	05	05-3
FAS	132(R)	5	41.2.1	715	20	50	50-1
FAS	132(R)	5	41.2.1	715	20	45	45-2
FAS	132(R)	5	41.2.2	715	20	50	50-1
FAS	132(R)	5	43.1	715	20	50	50-1
FAS	132(R)	5	43.2.1	715	20	50	50-1
FAS	132(R)	5	43.2.2.1	715	20	50	50-1
FAS	132(R)	5	43.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	43.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	43.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	43.2.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	43.2.2.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	43.2.2.2.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	43.2.2.2.2.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	44.1	715	20	50	50-1
FAS	132(R)	5	44.2	715	20	50	50-1
FAS	132(R)	5	45	715	20	50	50-1
FAS	132(R)	5	46.1	715	20	50	50-1
FAS	132(R)	5	46.2.1	715	20	50	50-1
FAS	132(R)	5	46.2.2.1	715	20	50	50-1
FAS	132(R)	5	46.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	46.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	46.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	46.2.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	46.2.2.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	46.2.2.2.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	48	715	20	45	45-2
FAS	132(R)	5	48	715	20	50	50-1
FAS	132(R)	5	54	715	20	50	50-1
FAS	132(R)	5	54.1	715	20	50	50-1
FAS	132(R)	5	54.2	715	20	50	50-1
FAS	132(R)	5	54.3	715	20	50	50-1
FAS	132(R)	5	54.4	715	20	50	50-1
FAS	132(R)	5	54.5	715	20	50	50-1
FAS	132(R)	5	55	715	20	50	50-1
FAS	132(R)	5	56	715	20	50	50-1
FAS	132(R)	5	56.1	715	20	50	50-1
FAS	132(R)	5	57	715	20	50	50-1
FAS	132(R)	5	58	715	20	50	50-1
FAS	132(R)	5	58.1	715	20	50	50-1
FAS	132(R)	5	58.1.1	715	20	50	50-5
FAS	132(R)	5	58.1.1	715	20	50	50-1

FAS	132(R)	5	58.2	715	20	50	50-1
FAS	132(R)	5	58.2.1	715	20	50	50-1
FAS	132(R)	5	58.2.2	715	20	50	50-1
FAS	132(R)	5	58.2.3	715	20	50	50-1
FAS	132(R)	5	58.3	715	20	50	50-1
FAS	132(R)	5	59	715	20	50	50-1
FAS	132(R)	5	60	715	20	50	50-1
FAS	132(R)	5	61.1	715	20	50	50-1
FAS	132(R)	5	61.2.1	715	20	50	50-1
FAS	132(R)	5	61.2.2.1	715	20	50	50-1
FAS	132(R)	5	61.2.2.2	715	20	50	50-1
FAS	132(R)	5	62.1	715	20	50	50-1
FAS	132(R)	5	62.2.1	715	20	50	50-1
FAS	132(R)	5	62.2.2.1	715	20	50	50-1
FAS	132(R)	5	62.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	62.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	62.2.2.2.2.2.1	715	20	50	50-1
FAS	132(R)	5	62.2.2.2.2.2.2	715	20	50	50-1
FAS	132(R)	5	63	715	20	50	50-1
FAS	132(R)	5	63.1	715	20	50	50-1
FAS	132(R)	5	64.1	715	20	50	50-1
FAS	132(R)	5	64.2.1	715	20	50	50-1
FAS	132(R)	5	64.2.2.1	715	20	50	50-1
FAS	132(R)	5	64.2.2.2	715	20	50	50-1
FAS	132(R)	5	66	715	20	50	50-1
FAS	132(R)	5	67.1	715	20	50	50-1
FAS	132(R)	5	67.2	715	20	50	50-1
FAS	132(R)	5	68.1	715	20	50	50-1
FAS	132(R)	5	68.2	715	20	50	50-1
FAS	132(R)	5	69	715	20	50	50-1
FAS	132(R)	5	70	715	20	50	50-1
FAS	132(R)	5	71	715	20	50	50-1
FAS	132(R)	5	72	715	20	50	50-1
FAS	132(R)	5	72.1	715	20	50	50-1
FAS	132(R)	5	72.2	715	20	50	50-1
FAS	132(R)	6	73.1	715	20	50	50-2
FAS	132(R)	6	73.2.2	715	20	50	50-3
FAS	132(R)	6	74	715	20	50	50-3
FAS	132(R)	6	75	715	20	50	50-3
FAS	132(R)	7	76	715	20	50	50-4
FAS	132(R)	8	77	715	20	50	50-5
FAS	132(R)	8	78	715	20	50	50-5
FAS	132(R)	8	79	715	20	50	50-5
FAS	132(R)	8	80	715	20	50	50-5
FAS	132(R)	8	80.1	715	20	50	50-5
FAS	132(R)	8	80.2	715	20	50	50-5
FAS	132(R)	8	80.3	715	20	50	50-5
FAS	132(R)	8	80.4	715	20	50	50-5

	132(R)	8	80.5	715	20	50	50-5
FAS	132(R)	8	81	715	20	50	50-5
FAS	132(R)	8	82	715	20	50	50-5
FAS	132(R)	8	82.1	715	20	50	50-5
FAS	132(R)	8	83	715	20	50	50-5
FAS	132(R)	8	84	715	20	50	50-5
FAS	132(R)	8	84.1	715	20	50	50-5
FAS	132(R)	8	84.2	715	20	50	50-5
FAS	132(R)	8	84.2.1	715	20	50	50-5
FAS	132(R)	8	84.2.2	715	20	50	50-5
FAS	132(R)	8	84.2.3	715	20	50	50-5
FAS	132(R)	8	84.3	715	20	50	50-5
FAS	132(R)	8	85	715	20	50	50-5
FAS	132(R)	8	86	715	20	50	50-5
FAS	132(R)	8	87.1	715	20	50	50-5
FAS	132(R)	8	87.2.1	715	20	50	50-5
FAS	132(R)	8	87.2.2.1	715	20	50	50-5
FAS	132(R)	8	87.2.2.2	715	20	50	50-5
FAS	132(R)	8	88	715	20	50	50-5
FAS	132(R)	8	88.1	715	20	50	50-5
FAS	132(R)	8	89	715	20	50	50-5
FAS	132(R)	8	89.1	715	20	50	50-5
FAS	132(R)	8	90.1	715	20	50	50-5
FAS	132(R)	8	90.2.1	715	20	50	50-5
FAS	132(R)	8	90.2.2.1	715	20	50	50-5
FAS	132(R)	8	90.2.2.2	715	20	50	50-5
FAS	132(R)	8	92	715	20	50	50-5
FAS	132(R)	8	93	715	20	50	50-5
FAS	132(R)	8	94	715	20	50	50-5
FAS	132(R)	8	94.1	715	20	50	50-5
FAS	132(R)	8	94.2	715	20	50	50-5
FAS	132(R)	9	95	715	20	50	50-6
FAS	132(R)	9	96.1	715	20	50	50-6
FAS	132(R)	9	96.2.1	715	20	50	50-6
FAS	132(R)	9	96.2.2.1	715	20	50	50-6
FAS	132(R)	9	96.2.2.2.1	715	20	50	50-6
FAS	132(R)	9	96.2.2.2.2.1	715	20	50	50-6
FAS	132(R)	9	96.2.2.2.2.2.2	715	20	50	50-6
FAS	132(R)	9	97.1	715	20	50	50-6
FAS	132(R)	9	97.2.1	715	20	50	50-6
FAS	132(R)	9	97.2.2.1	715	20	50	50-6
FAS	132(R)	9	97.2.2.2	715	20	50	50-6
FAS	132(R)	10	98.1	715	20	50	50-7
FAS	132(R)	10A	98.1.1	958	715	50	50-1
FAS	132(R)	10A	98.1.2	958	715	50	50-1
FAS	132(R)	10B	98.2	958	715	50	50-1
FAS	132(R)	10	98.2.1	715	20	50	50-7

	132(R)	10	98.2.2.1	715	20	50	50-7
FAS	132(R)	10	98.2.2.2	715	20	50	50-7
FAS	132(R)	10C	98.3	958	715	50	50-1
FAS	132(R)	10D	98.4	958	715	50	50-1
FAS	132(R)	11	99	715	70	50	50-1
FAS	132(R)	12	100	715	80	50	50-1
FAS	132(R)	13	101.1	715	80	35	35-2
FAS	132(R)	13	101.1	450	20	60	60-13
FAS	132(R)	13	101.2.1.1	715	80	50	50-2
FAS	132(R)	13	101.2.1.2.1	715	80	50	50-2
FAS	132(R)	13	101.2.1.2.2	715	80	50	50-2
FAS	132(R)	13	101.2.2	715	80	50	50-2
FAS	132(R)	C1	242	715	20	55	55-14
FAS	132(R)	C1	243	715	20	55	55-14
FAS	132(R)	C1	244	715	20	55	55-14
FAS	132(R)	C1	245	715	20	55	55-14
FAS	132(R)	C1	246.1	715	20	55	55-15
FAS	132(R)	C2	247	715	20	55	55-16
FAS	132(R)	C3	248	715	20	55	55-17
FAS	132(R)	C3	249	715	20	55	55-17
FAS	132(R)	C3	250	715	20	55	55-17
FAS	132(R)	C3	251	715	20	55	55-17
FAS	132(R)	C3	252	715	20	55	55-17
FAS	132(R)	C3	253	715	20	55	55-17
FAS	132(R)	C3	255	715	20	55	55-17
FAS	132(R)	C3	256	715	20	55	55-17
FAS	132(R)	C3	257	715	20	55	55-17
FAS	132(R)	C3	258	715	20	55	55-17
FAS	132(R)	C3	258.1	715	20	55	55-17
FAS	132(R)	C3	258.2	715	20	55	55-17
FAS	132(R)	C3	259	715	20	55	55-17
FAS	132(R)	C3	260	715	20	55	55-17
FAS	132(R)	C3	261	715	20	55	55-17
FAS	132(R)	C3	261.1	715	20	55	55-17
FAS	132(R)	C3	261.2	715	20	55	55-17
FAS	132(R)	C3	262	715	20	55	55-17
FAS	132(R)	C3	264	715	20	55	55-17
FAS	132(R)	C3	265	715	20	55	55-17
FAS	132(R)	C3	266	715	20	55	55-17
FAS	132(R)	C3	267	715	20	55	55-17
FAS	132(R)	C3	268	715	20	55	55-17
FAS	132(R)	C3	269	715	20	55	55-17
FAS	132(R)	C3	270	715	20	55	55-17
FAS	132(R)	C3	271	715	20	55	55-17
FAS	132(R)	C3	272	715	20	55	55-17
FAS	132(R)	C3	272.1	715	20	55	55-17
FAS	132(R)	C3	273	715	20	55	55-17
FAS	132(R)	C3	273.1	715	20	55	55-17
FAS	132(R)	C3	273.1.1	715	20	55	55-17

	132(R)	C3	273.1.2	715	20	55	55-17
FAS	132(R)	C3	273.2	715	20	55	55-17
FAS	132(R)	C3	273.2.1	715	20	55	55-17
FAS	132(R)	C3	273.2.2	715	20	55	55-17
FAS	132(R)	C3	273.3	715	20	55	55-17
FAS	132(R)	C3	273.3.1	715	20	55	55-17
FAS	132(R)	C3	275	715	20	55	55-17
FAS	132(R)	C3	277	715	20	55	55-17
FAS	132(R)	C3	278.1	715	20	55	55-17
FAS	132(R)	C3	279	715	20	55	55-17
FAS	132(R)	C3	280	715	20	55	55-17
FAS	132(R)	C3	281	715	20	55	55-17
FAS	132(R)	C3	282	715	20	55	55-17
FAS	132(R)	C3	283	715	20	55	55-17
FAS	132(R)	C3	284	715	20	55	55-17
FAS	132(R)	C3	285	715	20	55	55-17
FAS	132(R)	C4	286	715	20	55	55-18
FAS	132(R)	C4	287	715	20	55	55-18
FAS	132(R)	C4	288	715	20	55	55-18
FAS	132(R)	C4	289	715	20	55	55-18
FAS	132(R)	C4	290	715	20	55	55-18
FAS	132(R)	C5	291	715	20	55	55-19
FAS	132(R)	C5	292	715	20	55	55-19
FAS	132(R)	E1	302	Debt Security			term
FAS	132(R)	E1	303.2	Equity Security			term
FAS	132(R)	E1	305.1	Nonpublic Entity			term
FAS	132(R)	E1	305.2.1	Nonpublic Entity			term
FAS	132(R)	E1	305.2.2.1	Nonpublic Entity			term
FAS	132(R)	E1	305.2.2.2.1	Nonpublic Entity			term
FAS	132(R)	E1	305.2.2.2.2	Nonpublic Entity			term
FAS	132(R)	E1	308	Publicly Traded Entity (or Public Entity)			term

Standard Type	Standard Number	Paragraph / Label	Sequence	Topic	Subtopic	Section	Paragraph
APB	12	2	21	310	10	45	45-4
APB	12	3	22	310	10	45	45-4
APB	12	3	22	310	10	50	50-14
APB	12	5	24	360	10	50	50-1
APB	12	5	25	360	10	50	50-1
APB	12	5	26	360	10	50	50-1
APB	12	5	27	360	10	50	50-1
APB	12	5	28	360	10	50	50-1
APB	12	6	29.1	710	10	15	15-5
APB	12	6	29.2	715	20	60	60-1
APB	12	6	29.2	710	10	15	15-4
APB	12	6A	30.1.1	710	10	25	25-9
APB	12	6A	30.1.2.1	710	10	25	25-9
APB	12	6A	30.1.2.2	710	10	30	30-2
APB	12	6A	30.2	710	10	25	25-10
APB	12	6A	31.1	710	10	30	30-1
APB	12	7	32.1	710	10	25	25-11
APB	12	7	32.2.1	710	10	25	25-11
APB	12	7	32.2.2	710	10	30	30-1
APB	12	10	37	505	10	50	50-2
APB	12	16	45.1	Discount			term
APB	12	16	45.2.1	Interest Method			term
APB	12	16	45.2.2	835	30	35	35-3

Standard Type	Standard Number	Paragraph / Label	Sequence	Topic	Subtopic	Section	Paragraph
FTB	85-04	1	15.1	325	30	15	15-2
FTB	85-04	1	15.2.1	325	30	15	15-3
FTB	85-04	2	16.1	325	30	35	35-1
FTB	85-04	2	16.1	325	30	25	25-1
FTB	85-04	2	16.2	325	30	35	35-2
FTB	85-04	5	20	325	30	05	05-3
FTB	85-04	6	21	325	30	05	05-4
FTB	85-04	7	22	325	30	05	05-5

Standard Type	Standard Number	Paragraph / Label	Sequence	Topic	Subtopic	Section	Paragraph
EITF	06-04	ISSUE	12	715	60	05	05-14
EITF	06-04	ISSUE	13.1.1	715	60	05	05-15
EITF	06-04	ISSUE	13.2.1.1	Endorsement Split-Dollar Life Insurance			term
EITF	06-04	ISSUE	13.2.2.2	715	60	55	55-176
EITF	06-04	ISSUE	14.1	715	60	55	55-176
EITF	06-04	ISSUE	14.2	Endorsement Split-Dollar Life Insurance			term
EITF	06-04	ISSUE	14.2	715	60	55	55-176
EITF	06-04	ISSUE	15	715	60	55	55-177
EITF	06-04	ISSUE	16	715	60	55	55-177
EITF	06-04	ISSUE	17	715	60	55	55-177
EITF	06-04	ISSUE	17.1	715	60	55	55-177
EITF	06-04	ISSUE	18	715	60	55	55-177
EITF	06-04	ISSUE	21.1	715	60	15	15-20
EITF	06-04	ISSUE	21.2	715	60	15	15-21
EITF	06-04	DISCUSSION	22.1.1	715	60	35	35-177
EITF	06-04	DISCUSSION	22.1.2	715	60	35	35-177
EITF	06-04	DISCUSSION	22.2.1	715	60	35	35-178
EITF	06-04	DISCUSSION	22.2.2	715	60	35	35-179
EITF	06-04	DISCUSSION	24.2	715	60	55	55-179

Standard Type	Standard Number	Paragraph / Label	Sequence	Topic	Subtopic	Section	Paragraph
EITF	06-10	1	3.2.1	715	60	05	05-15
EITF	06-10	1	3.2.2.2	Collateral Split-Dollar Life Insurance			term
EITF	06-10	4	8.1	715	60	35	35-180
EITF	06-10	4	8.2.1	715	60	35	35-181
EITF	06-10	4	8.2.2	715	60	35	35-182
EITF	06-10	4 FN1	9	715	60	35	35-183
EITF	06-10	5	10.1	715	60	55	55-178
EITF	06-10	5	10.2	715	60	55	55-180
EITF	06-10	6	11	715	60	35	35-184
EITF	06-10	7	12.1	715	60	35	35-185
EITF	06-10	7	12.2	715	60	55	55-181