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§ 564.1 Unappropriated retained earnings accounts

The several accounts thereof (433, and 436 to 439) are designed to show the changes in unappropriated retained earnings during each calendar year resulting from:

- (a) The operations and other transactions during the period as reflected in the income accounts;
- (b) Appropriations and reservations of retained earnings for specific purposes;
- (c) Accounting adjustments not properly attributable to the period (see account 439);
- (d) Appropriations for dividends.