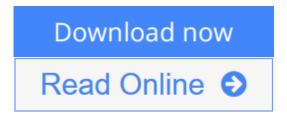


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The *Uniform System of Accounts for the Lodging Industry* establishes standardized formats and account classifications to guide individuals in the preparation and presentation of financial statements for lodging operations. The publication is a joint effort of the Hotel Association of New York City and the Financial Management Committee of the American Hotel & Lodging Association (AH&LA), with funding from Hospitality Financial & Technology Professionals (HFTP).

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