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| **Measurement Positions** | **Roster Depreciation** | **Measurement Issues**  **Player Compensation** | **Stadium Expense** |
| 1. Owners’ Accounting |  |  |  |
| 2. Players’ Accounting |  |  |  |
| 3. Economic Truth |  |  |  |
| 4. GAAP Accounting |  |  |  |

**Summary:**