

- *FASB Emerging Issues Task Force Issue No. 87-23, Book Value Stock Purchase Plans*
- *FASB Emerging Issues Task Force Issue No. 87-33, Stock Compensation Issues Related to Market Decline*
- *FASB Emerging Issues Task Force Issue No. 88-6, Book Value Plans in an Initial Public Offering*
- *FASB Emerging Issues Task Force Issue No. 90-7, Accounting for a Reload Stock Option*
- *FASB Emerging Issues Task Force Issue No. 90-9, Changes to Fixed Employee Stock Option Plans as a Result of Equity Restructuring*
- *FASB Emerging Issues Task Force Issue No. 94-6, Accounting for the Buyout of Compensatory Stock Options*
- *FASB Emerging Issues Task Force Issue No. 95-16, Accounting for Stock Compensation Arrangements with Employer Loan Features under APB Opinion No. 25*
- *FASB Emerging Issues Task Force Issue No. 96-3, Accounting for Equity Instruments That Are Issued for Consideration Other Than Employee Services Under FASB Statement No. 123*
- *FASB Emerging Issues Task Force Issue No. 96-18, Accounting for Equity Instruments with Variable Terms That Are Issued For Consideration Other Than Employee Services Under FASB Statement No. 123*

State Regulations

- No additional guidance obtained from state statutes or regulations.