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- *Accounting Research Bulletin No. 43, Restatement and Revision of Accounting Research Bulletins, Chapter 7, Section A, Quasi-reorganization or Corporate Readjustment*
- *Accounting Research Bulletin No. 46, Discontinuance of Dating Earned Surplus*

**State Regulations**

- No additional guidance obtained from state statutes or regulations.

**Other Sources of Information**

- Securities and Exchange Commission Codification of Financial Reporting Policies, Section 210
- Securities and Exchange Commission Staff Accounting Bulletins - Codification, Topic 5, S