

- *Accounting Research Bulletin No. 43, Restatement and Revision of Accounting Research Bulletins, Chapter 7, Section B, Stock Dividends and Stock Split-ups,*
- *FASB No. 153, Exchanges of Nonmonetary Assets, an amendment of APB Opinion No. 29,*
- *FASB Interpretation No. 30, Accounting for Involuntary Conversions of Nonmonetary Assets to Monetary Assets,*
- *FASB Emerging Issues Task Force Issue No. 86-29: Nonmonetary Transactions: Magnitude of Boot and the Exceptions to the Use of Fair Value,*
- *FASB Emerging Issues Task Force Issue No. 93-11: Accounting for Barter Transactions Involving Barter Credits,*
- *FASB Emerging Issues Task Force Issue No. 96-4: Accounting for Reorganizations Involving a Non-Pro Rata Split-off of Certain Nonmonetary Assets to Owners,*
- *FASB Emerging Issues Task Force Issue No. 98-3: Determining Whether a Nonmonetary Transaction Involves Receipt of Productive Assets or of a Business*
- *FASB Emerging Issues Task Force Issue No. 98-7: Accounting for Exchanges of Similar Equity Method Investments,*
- *FASB Emerging Issues Task Force Issue No. 99-4: Accounting for Stock Received from the Demutualization of a Mutual Insurance Company, and*
- *FASB Emerging Issues Task Force Issue No. 99-17: Accounting for Advertising Barter Transactions.*

STATE REGULATIONS

- No additional guidance obtained from state statutes or regulations.