



<b>"Old" Accounting Standard</b>	<b>Topic</b>	<b>"New" Accounting Codification</b>
FAS 13	<i>Accounting for Leases</i>	840-10 & 840-20
FAS 52	<i>Foreign Currency Translation</i>	830
FAS 106	<i>Employers' accounting for postretirement benefits other than pensions</i>	715-60
FAS 109	<i>Accounting for income taxes</i>	740-10 & 740-30
FAS 123/123R	<i>Accounting for stock-based compensation</i>	718 & 505
FAS 133	<i>Accounting for derivative instruments and hedging activities</i>	815
FAS 141/141R	<i>Business Combinations</i>	805
FAS 142	<i>Goodwill and other intangible assets</i>	350
FAS 144	<i>Accounting for the impairment or disposal of long lived assets</i>	360 -10 & 360-20
FAS 150	<i>Accounting for certain financial instruments with characteristics of both liabilities and equity</i>	480-10
FAS 154	<i>Accounting changes and error corrections</i>	250-10 & 250-20
FAS 157	<i>Fair value measurements</i>	820-10
FAS 158	<i>Employers' accounting for defined benefit pension and other postretirement plans</i>	715 & 958
FAS 159	<i>The fair value option for financial assets and liabilities</i>	825-10
FAS 160	<i>Noncontrolling interests in consolidated financial statements</i>	810-10
FAS 161	<i>Disclosures about derivative instruments and hedging activities</i>	815-10
FAS 162	<i>Hierarchy of GAAP</i>	N/A Superseded by 168
<b>"Old" Accounting Standard</b>	<b>Topic</b>	<b>"New" Accounting Codification</b>
FIN 8	<i>Classification of a Short-Term Obligation Repaid Prior to Being Replaced by a Long-Term Security—an interpretation of FASB Statement No. 6</i>	470-10
FIN 45	<i>Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others—an interpretation of FASB Statements No. 5, 57, and 107 and rescission of FASB Interpretation No. 34</i>	460-10
FIN 46R	<i>Consolidation of Variable Interest Entities (revised December 2003)—an interpretation of ARB No. 51</i>	810-10
FIN 48	<i>Accounting for Uncertainty in Income Taxes—an interpretation of FASB Statement No. 109</i>	740-10
<b>"Old" Accounting Standard</b>	<b>Topic</b>	<b>"New" Accounting Codification</b>
SOP 81-1	<i>Accounting for Performance of Construction-Type and Certain Production-Type Contracts</i>	605-35
<b>"Old" Accounting Standard</b>	<b>Topic</b>	<b>"New" Accounting Codification</b>
FSP (FAS 117-1)	<i>Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds</i>	958-205
<b>"Old" Accounting Standard</b>	<b>Topic</b>	<b>"New" Accounting Codification</b>
APB 18	<i>The Equity Method of accounting for investments in common stock</i>	323-10 & 323-20