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**APPENDIX B**

APB Opinion 18 -AIN

The Equity Method of Accounting for Investments in Common Stock:

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EITF-94

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**APPENDIX F**

EITF 94-1 Minutes

May 19, 1995

Consensus is affirmed on the topics of (i) effective yield method, (ii) other acceptable methods if effective yield is not used (SOP 78-9), (iii) amortization of investments accounted for using the cost method, and (iv) recognition of a liability for delayed equity contributions.

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**APPENDIX G**

EITF-94-1 Minutes

March 23, 1995

Tentative conclusion reached to amend the consensus on amortization

of investments accounted for using the cost method affirmed on November 17, 1994 103

**APPENDIX H**

EITF-94-1 Minutes

November 17, 1994

Consensus is affirmed on the topics of (i) immediate recognition of entire benefit of tax credits at the time investment is purchased, (ii) amortization of investment accounted for using cost method, and (iii) mandatory periodic reviews of investments.

Also included is Supplement No.1- Deloitte &amp; Touche summary of delayed equity contributions and a comment letter from J.T. Ball urging the EITF not to proceed to a consensus on the tentative conclusions reached at the September 22, 1994 meeting.

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**APPENDIX I**

EITF-94-1 Minutes

September 22, 1994

Tentative Conclusions Are Reached on the Topics Listed in Appendix H. 135

**APPENDIX J**

EITF-94-1 Minutes

March 24, 1994

Working group recommends that all limited partnership investments should be accounted for in accordance with AICPA Statement of Position 78-9. Also included are comment letters from Carolina Power & Light Company, Banc One and Berkeley Federal Bank & Trust.

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**APPENDIX K**

EITF-94-1 Minutes

March 8, 1994

Presentations made that cover various aspects of affordable housing to facilitate the Working Group's understanding of these investments.

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**APPENDIX L**

EITF-94-1 Deloitte &amp; Touche Summary

January 20, 1994

This paper discusses the risks and rewards in the ownership of real estate that are present in affordable housing investments. Also included is background on Issue 94-1 from Boston Capital and subsequent impressions of the meeting from Ernst & Young.

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**APPENDIX M**

EITF D-94

Accounting for Limited Partnership Investments

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**APPENDIX N**

EITF D-68

Accounting by an Equity Method Investor for Investee Losses When the Investor Has Loans to and Investments on Other Securities of an Investee. (Discussed March 18-19, 1998)

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**APPENDIX O**

EITF 98-13

Accounting by an Equity Method Investor for Investee Losses When the Investor Has Loans to and Investments in Other Securities of an Investee. (Discussed September 23-24, 1998; November 18-19, 1998; January 21, 1999)

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