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| ASC Reference | Item Present | Item Not Present |
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1 — General Principles

Yes No N/A

Generally Accepted Accounting Principles (ASC 105)

Note: The transition disclosures for adoption of a new accounting standard in items 1 and 2 below are required by Accounting Standards Update (ASU) No. 2012-04, *Technical Corrections and Improvements*. The amendments in ASU No. 2012-04 represent changes to clarify the Codification, correct unintended application of guidance, or make minor improvements to the Codification that are not expected to have a significant effect on current accounting practice. In addition, the amendments are intended to make the Codification easier to understand and the fair value measurement guidance easier to apply by eliminating inconsistencies and providing needed clarifications.

The amendments in ASU No. 2012-04 that do not have transition guidance became effective upon issuance (i.e., October 1, 2012) for both public and nonpublic entities. For public entities, the amendments that are subject to the transition guidance are effective for fiscal periods beginning after December 15, 2012. For nonpublic entities, the amendments that are subject to the transition guidance are effective for fiscal periods beginning after December 15, 2013.

- Has the cumulative effect of a change in accounting principle, if any, resulting from the amendments in Accounting Standards Update No. 2012-04, *Technical Corrections and Improvements*, been presented separately and recognized as an adjustment to the opening balance of retained earnings (or other appropriate components of equity or net assets in the balance sheet) for the period of adoption? (*Note:* The cumulative-effect adjustment is the difference between the amounts recognized in the balance sheet before initial application of the applicable amendments and the amounts recognized in the balance sheet at initial application of the applicable amendments.) (ASC 105-10-65-2)