

**SFAS 150 Effective Dates under SFAS 150 and FSP 150-3**

<b>Effective Dates of SFAS 150 for Mandatorily Redeemable Financial Instrument (MRFI) Issued by an Entity that is Not a Subsidiary FAS 150 &amp; FSP 150-3 Part 1</b>				
	Public SEC Registrant	Nonpublic SEC Registrant	Non-SEC Registrant	
			MRFI with fixed date & amount fixed or indexed to external index	All other MRFI
Instruments Entered into or Modified after 5/31/03	C, M & D after 5/31/03	C, M & D for periods beg. after 12/15/03	C, M & D for periods beg. after 12/15/04.	C, M & D indefinitely deferred.
Instruments Entered into or Modified on or before 5/31/03	C, M & D for periods beg. after 6/15/03	C, M & D for periods beg. after 12/15/03	C, M & D for periods beg. after 12/15/04.	C, M & D indefinitely deferred
<b>Effective Dates for Mandatorily Redeemable Noncontrolling Interests (MRNI) FAS 150 &amp; FSP 150-3 Part 2</b>				
MRNI due to finite life of subsidiary	C&M indefinitely deferred. D required for periods beg. after 6/15/03.ψ	C&M indefinitely deferred. D required for periods beg. after 12/15/03.	C&M indefinitely deferred. D required for periods beg. after 12/15/04.	C, M & D indefinitely deferred.
Other MRNI existing before 11/5/03 φ	M indefinitely deferred. C & D required for periods beg. after 6/15/03.ψ	M indefinitely deferred. C & D required for periods beg. after 12/15/03.	M indefinitely deferred. C & D required for periods beg. after 12/15/04.	C, M & D indefinitely deferred
MRNI issued on or after 11/5/03	C, M & D required for periods beg. after 11/5/03	C, M & D required for periods beg. after 12/15/03	C, M & D required for periods beg. after 12/15/04.	C, M & D indefinitely deferred

## Notes

C = Classification, M= Measurement, D= Disclosure.

φ-- Guidance applies to both in the consolidated entity's and subsidiary's financial statements.

ψ-- If instrument entered into or modified after the date 5/31/03 then the requirements would apply to those instruments after that date.

Early adoption of the provisions of Statement 150 for instruments within the scope of the indefinite deferrals established by FSP 150-3 is precluded during the deferral period.

Entities that already have adopted Statement 150 for instruments subject to the indefinite deferrals of FSP 150-3 before the date it was posted to the FASB's website shall reverse the effects of that adoption. That reversal may be reported either by recognizing the cumulative effect of the reversal or by restating financial statements for periods presented subsequent to the original adoption of Statement 150. Those entities shall report that reversal in either (a) the period beginning after the final FSP is posted to the FASB website or (b) an earlier period, if the financial statements for that period have not been issued.