

**PART 211—INTERPRETATIONS RELATING TO FINANCIAL REPORTING
MATTERS**

Subpart A—Financial Reporting Releases

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Accounting for extinguishment of debt	15	Dec. 22, 1983	49 FR 54
Certification of financial statements	16	Feb. 15, 1984	49 FR 6707
Independence of accountants	291	Apr. 10, 1981	46 FR 22569
Last-In, First-Out method of accounting for inventories	889	July 2, 1981	46 FR 36127
Significance of oral guarantees to the financial reporting process	22	Dec. 19, 1985	50 FR 51671
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Accounting for loan losses by registrants engaged in lending activities	28	Dec. 1, 1986	51 FR 44446
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Management's Discussion and Analysis of Financial Condition and Results of Operations; Certain Investment Company Disclosures.	36	May 18, 1989	54 FR 22427
Acceptability in financial statements of an accounting standard permitting the return of a nonaccrual loan to accrual status after a partial charge-off.	37	July 29, 1991	56 FR 37000
Statement of the Commission Regarding Disclosure Obligations of Municipal Securities Issuers and Others.	42	Mar. 9, 1994	59 FR 12758
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Technical Amendments to Rules, Forms, Schedules and Codification of Financial Reporting Policies.	79	Apr. 15, 2009	74 FR 18617
Commission Guidance Regarding the Financial Accounting Standards Board's Accounting Standards Codification.	80A	Aug. 18, 2009	74 FR 42773
Commission Guidance Regarding Disclosure Related to Climate Change	82	Feb. 2, 2010	75 FR 6297
Commission Guidance on Presentation of Liquidity and Capital Resources Disclosures in Management's Discussion and Analysis.	83	Sept. 17, 2010	75 FR 59896

Subpart B—Staff Accounting Bulletins

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Subpart C—Accounting and Auditing Enforcement Releases

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