





10. If the transfer of consideration under a registration payment arrangement becomes probable and can be reasonably estimated subsequent to the inception of the arrangement or if the measurement of a previously recognized contingent liability increases or decreases in a subsequent period, the initial recognition of the contingent liability or the change in the measurement of the previously recognized contingent liability shall be recognized in earnings.

11. If (a) an entity would be required to deliver shares under a registration payment arrangement, (b) the transfer of that consideration is probable, and (c) the number of shares to be delivered can be reasonably estimated, the issuer's share price at the reporting date shall be used to measure the contingent liability under Statement 5.

#### **INT 08-06 Discussion**

6. The Working Group reached a consensus to adopt the guidance in paragraphs 7-11 of FSP EITF 00-19-2 with the following modifications:

- a. Registration payment arrangements meet the definition of a loss contingency in accor.on paym