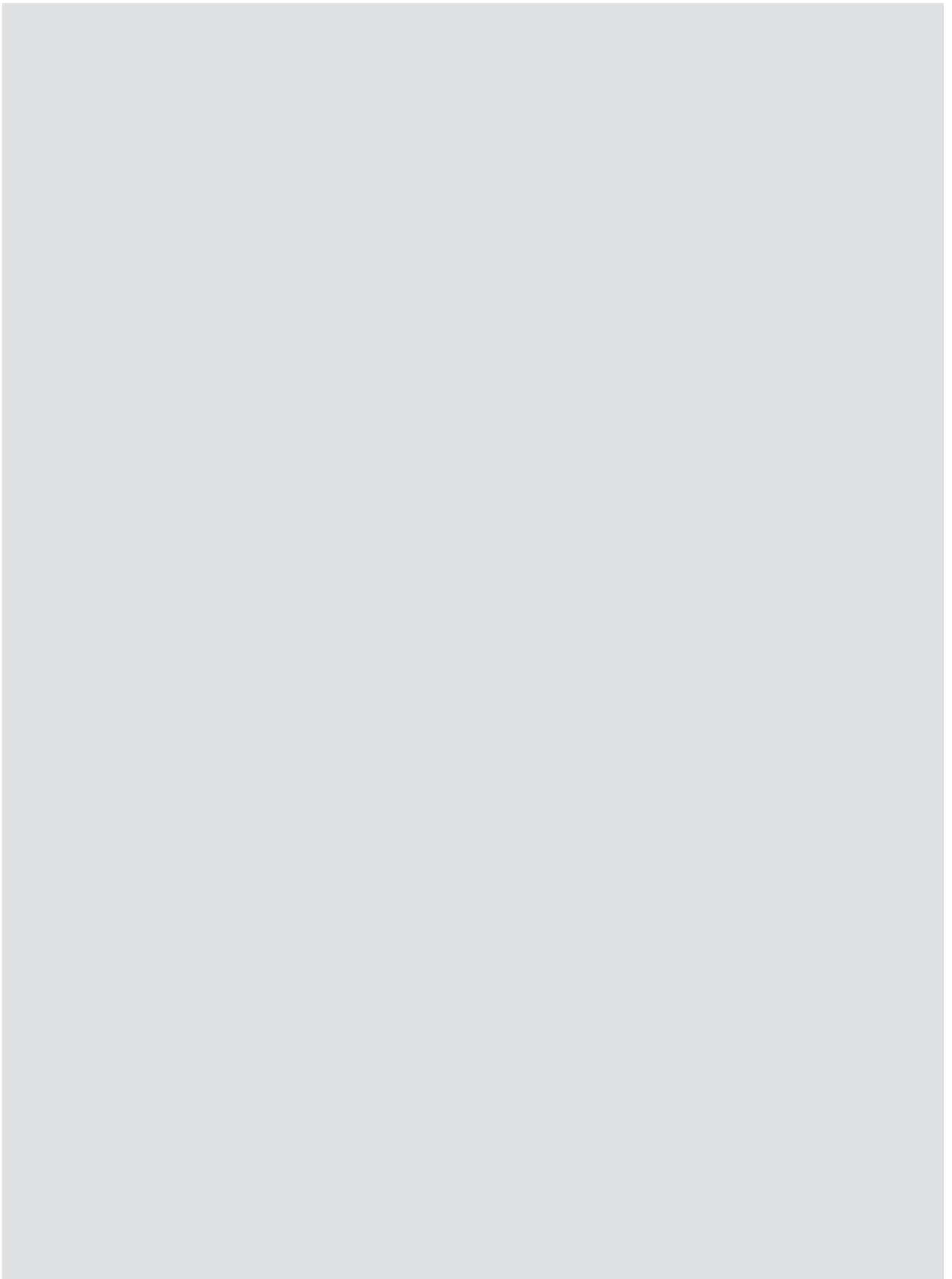


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Superseded SSAPs and Nullified Interpretations



Asset Valuation Reserve and Interest Maintenance Reserve

SSAP No. 7—

Recognition and Measurement of Servicing Assets and Liabilities

Secured Borrowings and Collateral

Extinguishments of Liabilities

Isolation Beyond the Reach of the Transferor and Its Creditors

Retained Interests

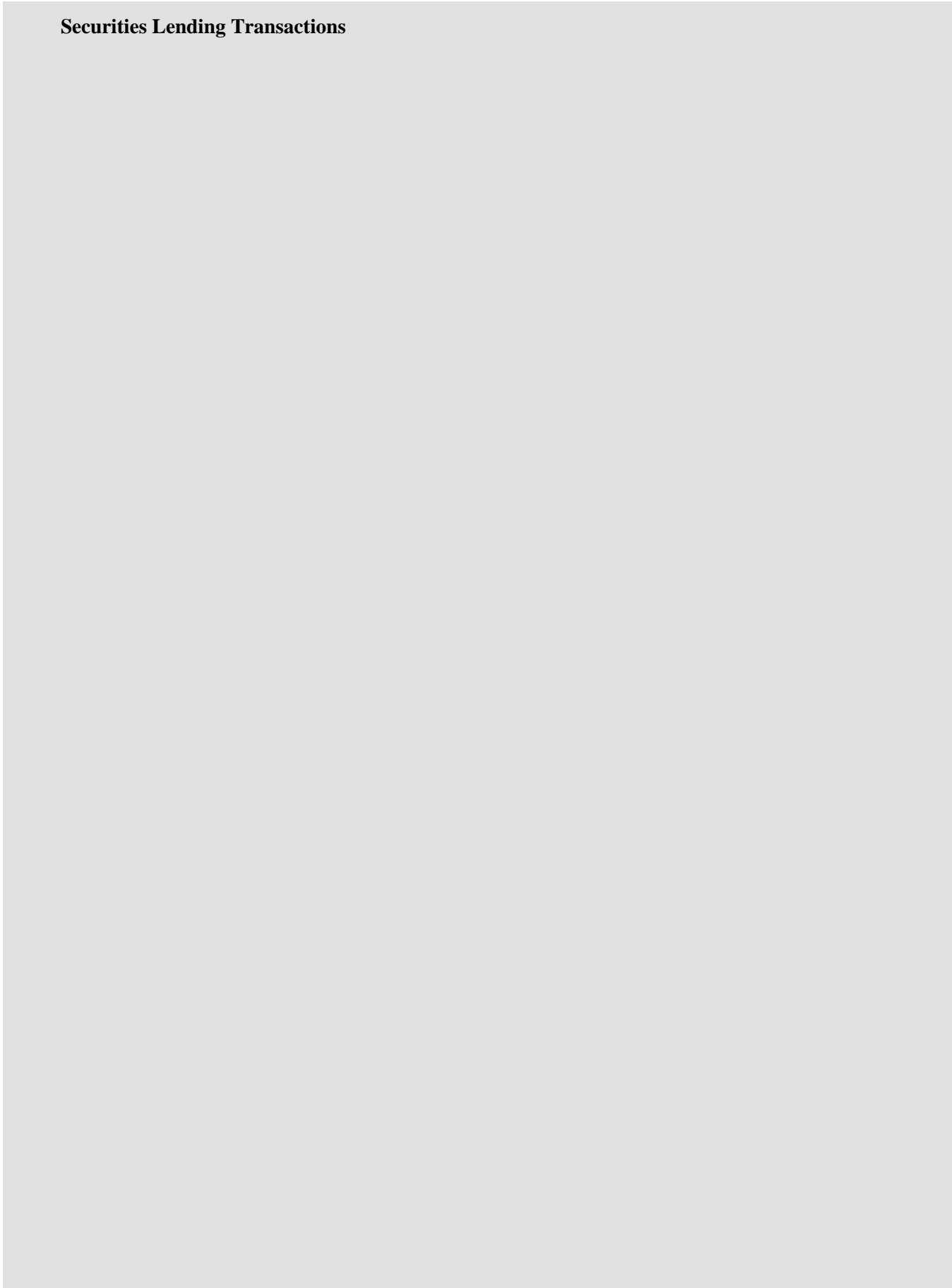
Fair Value

If It Is Not Practicable to Estimate Fair Values

Contingencies and Impairments of Assets

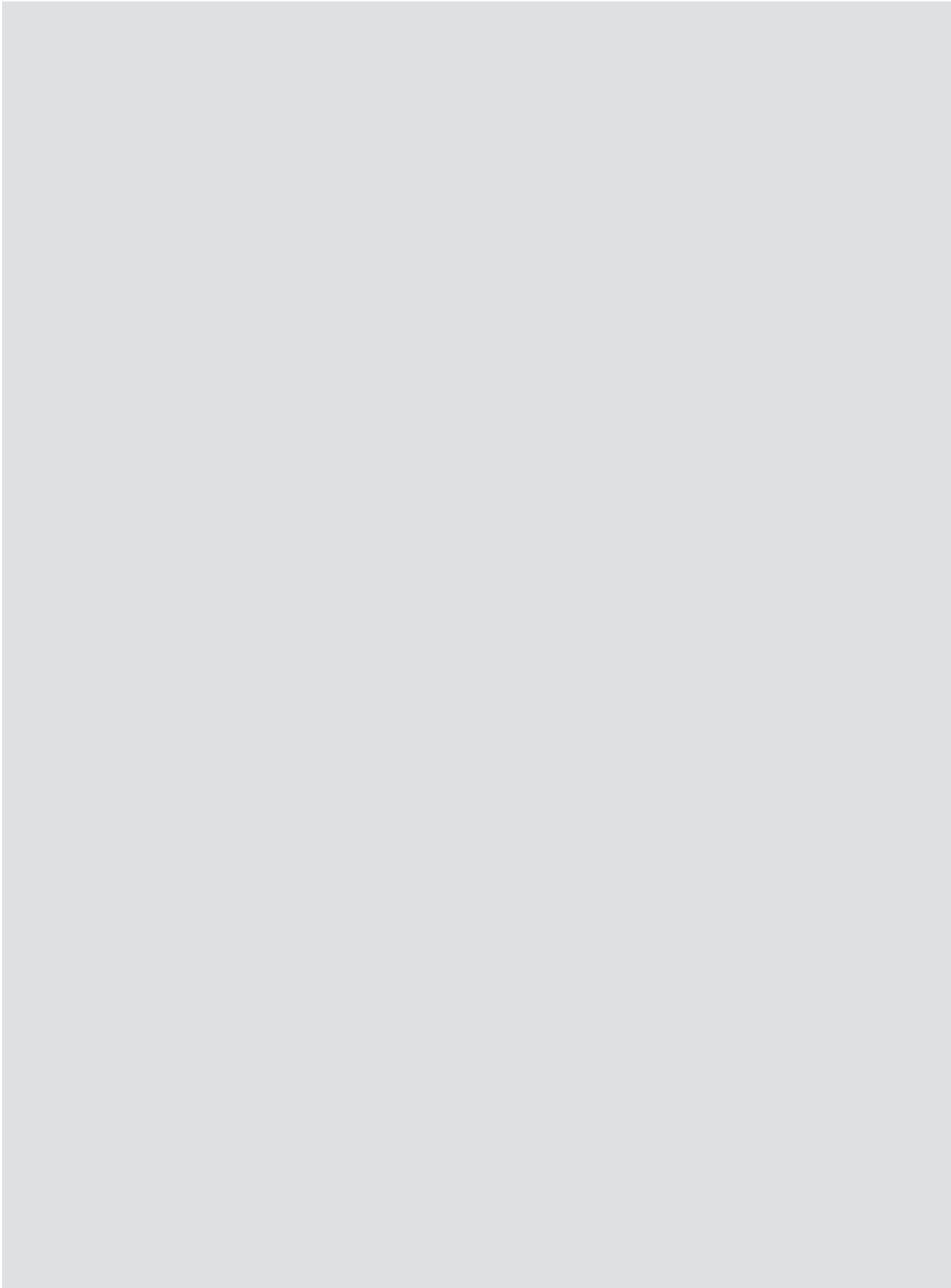
SSAP No. 5 Liabilities,

Securities Lending Transactions



Loan Syndications

Loan Participations



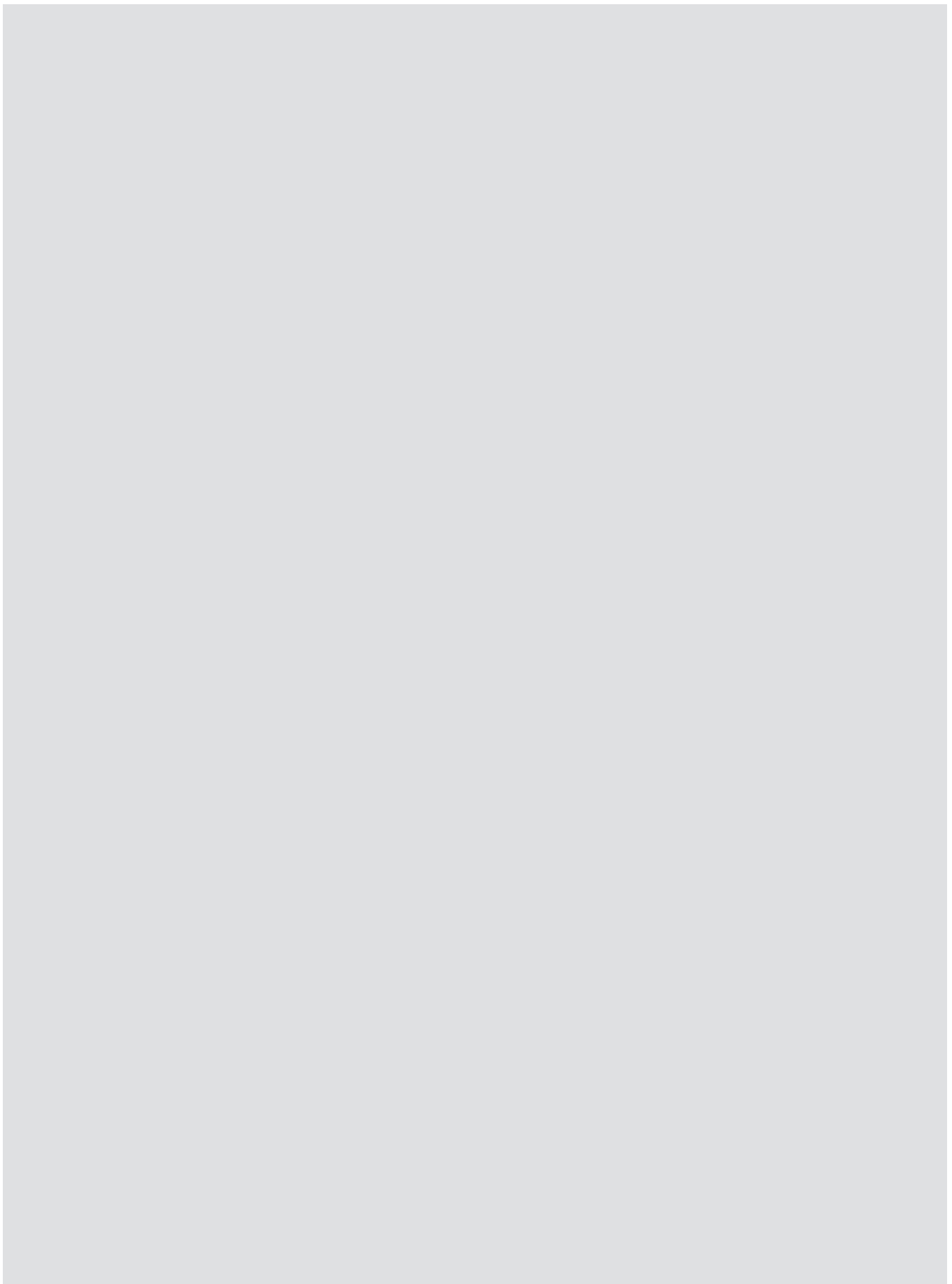
Relevant Literature*SSAP No. 22—Leases*

AICPA Statement of Position 90-3, Definition of the Term Substantially the Same for Holders of Debt Instruments as used In Certain Audit Guides and a Statement of Position

FASB Emerging Issues Task Force No. 87-34, Sale of Mortgage Servicing Rights with a Subservicing Agreement, FASB Emerging Issues Task Force No. 88-11, Allocation of Recorded Investment When a Loan as Part of a Loan is Sold, FASB Emerging Issues Task Force No. 88-18, Sales of Future Revenues, FASB Emerging Issues Task Force No. 88-22, Securitization of Credit Card and Other Receivable Portfolios, FASB Emerging Issues Task Fo

Generally Accepted Accounting Principles

- *FASB Statement No. 125, Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities*
- *Statement of Position 90-3, Definition of the Term Substantially the Same for Holders of Debt Instruments, as used In Certain Audit Guides and a Statement of Position*
- *FASB Emerging Issues Task Force No. 87-34, Sale of Mortgage Servicing Rights with a Subservicing Agreement*
- *FASB Emerging Issues Task Force No. 88-11, Allocation of Recorded Investment When a Loan as Part of a Loan is Sold*
- *FASB Emerging Issues Task Force No. 88-18, Sales of Future Revenues*
- *FASB Emerging Issues Task Force No. 88-22, Securitization of Credit Card and Other Receivable Portfolios*
- *FASB Emerging Issues Task Force No. 90-21, Balance Sheet Treatment of a Sale of Mortgage Servicing Rights with a Subservicing Agreement*
- *FASB Emerging Issues Task Force No. 95-5, Determination of What Risks and Rewards, If Any, Can Be Retained and Whether Any Unresolved Contingencies May Exist in a Sale of Mortgage Loan Servicing Rights*
- *FASB Emerging Issues Task Force No. 96-19, Debtor's Accounting for a Modification or Exchange of Debt Instruments*



Security interest

Seller

Servicing asset

Servicing liability

Transfer

Transferee

Transferor

Undivided interest

Unrestricted collateral