

## Exhibit A

Indicators for Determining Whether Separate Transactions Should be Viewed as a Single Arrangement or Unit <sup>1</sup>	EITF 04-13	DIG Issue K1	Exposure Draft	EITF 00-21 <sup>2</sup>
Contemporaneous / contemplation of one another	X	X	X	X
Same counterparty	X	X		X
Legally contingent / dependent	X		X	
Legal right of offset	X			
Off-market terms	X			
Relative certainty of occurrence of reciprocal transaction	X			
Same risk		X		
No economic / substantive purpose for structuring separately		X	X	
Achieving a single overall commercial effect			X	
<b>Indicators Needed</b>				
Some	X			
All		X		X
Just one			X	

**Notes**

1. For the purpose of this analysis, we have attempted to combine similar concepts, although the precise wording is different across the documents.
2. For the purpose of this analysis, we did not include paragraph 9 criteria because they are in the context of revenue recognition guidance.