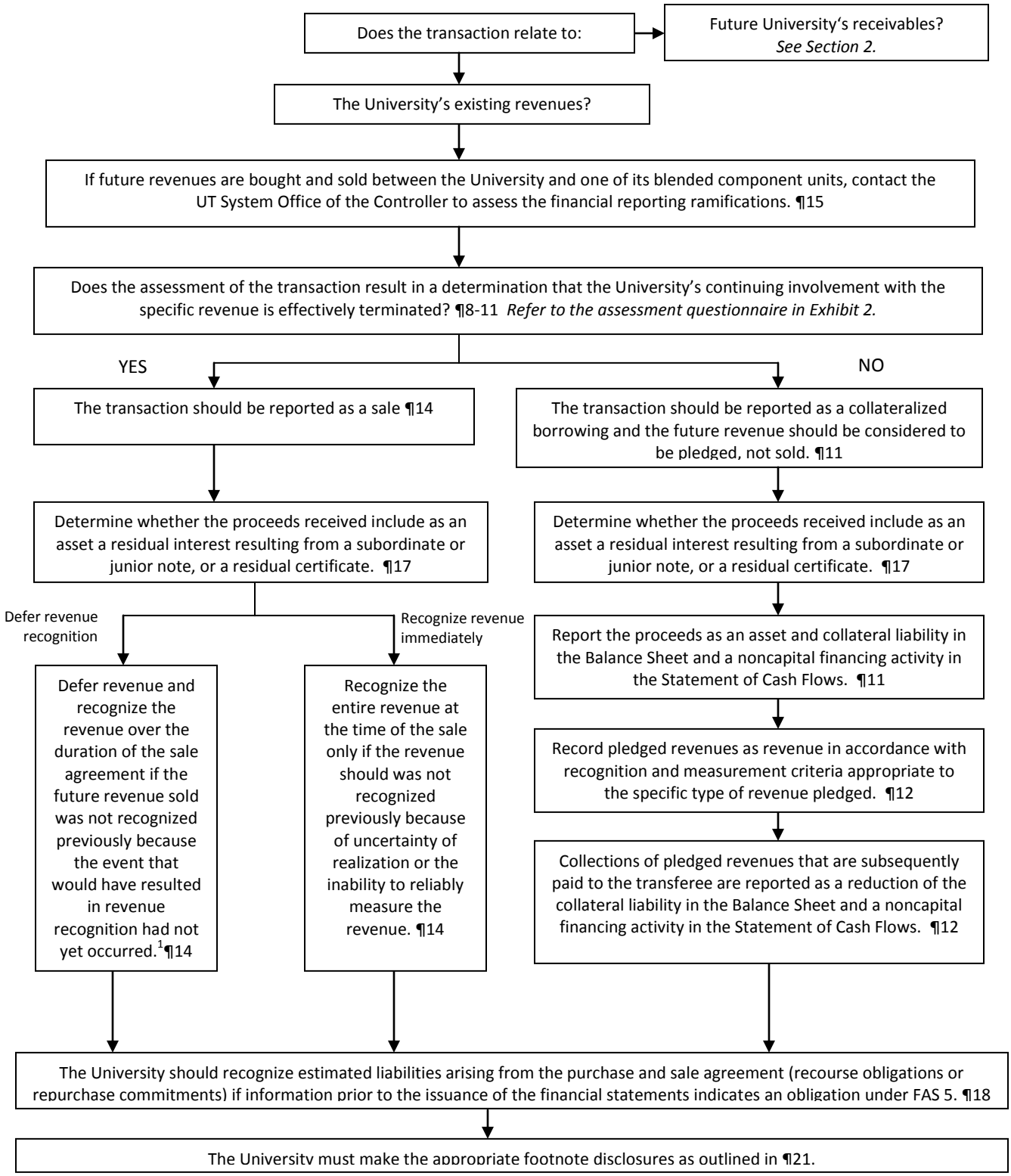
OVERVIEW OF THE ASSESSMENT PROCESS RELATED TO A TRANSACTION INVOLVING THE SALE OF FUTURE REVENUES



(1) Consummation of the future *revenue* sale transaction is not a substitute for a revenue recognition event. They are two different determinations.