# Summary of changes from Public review

## DQC\_0081

Added the following exceptions to the list of child elements promotable to sibling:

|  |  |
| --- | --- |
| DepreciationDepletionAndAmortization | AmortizationOfIntangibleAssets |
| DepreciationDepletionAndAmortization | DeferredPolicyAcquisitionCostAmortizationExpense |
| DepreciationDepletionAndAmortization | DeferredSalesInducementsAmortizationExpense |
| DepreciationDepletionAndAmortization | AmortizationOfValueOfBusinessAcquiredVOBA |
| DepreciationDepletionAndAmortization | AmortizationOfDeferredLoanOriginationFeesNet |
| DepreciationDepletionAndAmortization | AmortizationOfMortgageServicingRightsMSRs |
| DepreciationDepletionAndAmortization | AmortizationOfAcquisitionCosts |
| DepreciationDepletionAndAmortization | AmortizationOfDeferredSalesCommissions |
| DepreciationDepletionAndAmortization | FinanceLeaseRightOfUseAssetAmortization |
| DepreciationDepletionAndAmortization | AmortizationOfPowerContractsEmissionCredits |
| DepreciationDepletionAndAmortization | AmortizationOfNuclearFuelLease |
| DepreciationDepletionAndAmortization | AmortizationOfRegulatoryAsset |
| DepreciationDepletionAndAmortization | AmortizationOfAdvanceRoyalty |
| DepreciationDepletionAndAmortization | AmortizationOfDeferredPropertyTaxes |
| DepreciationDepletionAndAmortization | AmortizationOfRateDeferral |
| DepreciationDepletionAndAmortization | AmortizationOfDeferredHedgeGains |
| DepreciationDepletionAndAmortization | OtherAmortizationOfDeferredCharges |
| DepreciationDepletionAndAmortization | AmortizationAndDepreciationOfDecontaminatingAndDecommissioningAssets |

|  |  |
| --- | --- |
| CashAndCashEquivalentsAtCarryingValue | CertificatesOfDepositAtCarryingValue |
| ProceedsFromIssuanceOfCommonStock | ProceedsFromIssuanceOfCommonStockDividendReinvestmentPlan |
| Revenues | GainLossOnSaleOfPropertyPlantEquipment |
| Revenues | GainsLossesOnExtinguishmentOfDebt |
| Revenues | GainsLossesOnSalesOfAssets |
| Revenues | GainLossOnSaleOfBusiness |

Added the following to siblings demotable to child:

|  |  |
| --- | --- |
| NetCashProvidedByUsedInFinancingActivities | ProceedsFromAdvancesForConstruction |
| NetCashProvidedByUsedInFinancingActivities | RepaymentsOfAdvancesForConstruction |

Added the following elements to be excluded from cash flow exceptions. These items are not checked to determine if they are appropriately classified as operating, investing or financing.

* PaymentsForProceedsFromOtherDeposits,
* ProceedsFromOtherDeposits,
* PaymentsForOtherDeposits