

EXHIBIT 6
Accounting-Error Categories

Category	Description
Revenue recognition	Restatements due to improper revenue accounting. This category includes instances in which revenue was improperly recognized, questionable revenues were recognized, or any other related errors that led to misreported revenue.
Expense recognition	Restatements due to improperly recording expenses in the incorrect period or for an incorrect amount. This category includes restatements due to improper lease accounting.
Misclassification	Restatements due to improperly classifying accounting items on the balance sheet, income statement, or statement of cash flows. These include restatements due to misclassification of short- or long-term accounts or misclassification of cash flows.
Equity	Restatements due to improper accounting for earnings per share (EPS), stock-based compensation plans, stock options, warrants, convertible securities, and other equity instruments.
Other comprehensive income (OCI)	Restatements due to improper accounting for OCI transactions, including foreign-currency items, unrealized gains and losses on investments in debt and equity securities, derivatives, other financial instruments, and pension-liability adjustments.
Tax accounting	Restatements due to errors involving correction of tax provisions, improper treatment of tax liabilities, deferred-tax assets and liabilities, tax contingencies, sales tax, and other tax-related items.
Acquisitions/investments	Restatements due to improper purchase accounting for business combinations, other merger- or acquisition-related errors, and errors related to the appropriate accounting method for significant investments in other companies.
Capital assets	Restatements due to asset impairments, asset place-in-service dates, write-downs, and depreciation and amortization.
Inventory	Restatements associated with inventory-costing valuations, quantity issues, and cost-of-sales adjustments.
Reserves/allowances	Restatements due to errors involving bad-debt reserves for accounts receivable, reserves for inventory, valuation allowances, provision for loan losses, or other types of allowances and reductions of assets.
Liabilities/contingencies	Restatements due to errors in estimated liability claims, loss contingencies, litigation matters, commitments, certain accruals, or other types of obligations.
Other	Any restatement not covered by the listed categories.

Source: Glass Lewis & Co.