
Statement of Federal Financial Accounting Standards 35: Estimating the Historical Cost of General Property, Plant, and Equipment: Amending Statements of Federal Financial Accounting Standards 6 and 23 (Rescinded)

Status

Issued	October 14, 2009
Effective Date	Upon issuance
Affects	<ul style="list-style-type: none">• SFFAS 6, paragraphs 40 and 45.• SFFAS 23, paragraphs 10 – 18.
Affected by	SFFAS 50 rescinded SFFAS 35 in its entirety.
Related Guidance	TR 13, <i>Implementation Guide for Estimating the Historical Cost of General Property, Plant, and Equipment</i>

Summary

SFFAS 50, *Establishing Opening Balances for General Property, Plant and Equipment* rescinded SFFAS 35 in its entirety.