

Chapter 1 : About - ASC Biosciences

ASC's scientific founder Dr. Paul Lucas discovered and developed the company's MASCs TM platform. The journey to form ASC began 30 years ago. In Dr. Lucas became interested in the identity of the cells that responded to bone morphogenetic protein (BMP, a protein that causes bone to form in muscle or under the skin).

Services before you file ASCs do not provide information services. We recommend you use our website or call customer service. Filing services There are no direct filings of applications at an ASC. Services after you file The only after filing service provided by an ASC is fingerprinting related to an application for an immigration benefit based on an appointment. Customers will be notified about an ASC appointment by mail and should wait to receive the notice. If you cannot make the appointment; follow the instructions on the appointment notice to reschedule. If you believe there is a problem with a case that you filed, if you move or need other service, we offer a variety of Case Services while a case is pending or after it is completed. Just call customer service. ASCs do not directly provide Case Services relating to the status of applications or other associated services. Call customer service for information and assistance. It is important that you make every effort to make that appointment. Not appearing will at least delay your case. It may mean certain processing steps will have to be repeated. It may also affect eligibility for benefits, and could mean we will have to deny the application or petition. Our appointment notice will explain alternatives if you cannot make your appointment. Appointments you can make For certain services we let you make your own appointment. Just follow the instructions on the form instruction or the notice we send you. It is important you make your appointment promptly to ensure that the processing of your case is not affected. All fields marked by the following symbol must be completed. Click on your state in the map or select it from the dropdown below.

Chapter 2 : Newsroom - ASC Process Systems

Pauls Auto Sales & Service is a used car dealership in Hamilton, OH.

Info Heads Up FASB tentatively decides to relieve entities from implementing certain aspects of the new leasing standard. Published on: Entities may elect not to restate their comparative periods in the period of adoption when transitioning to the new standard. Lessors may elect not to separate lease and nonlease components when certain conditions are met. In addition, the Board discussed stakeholder feedback on its proposed ASU 3 related to the land easement practical expedient associated with transition to ASC and voted to move forward with drafting a final ASU. That is, a public business entity for which the standard becomes effective on January 1, , would first apply ASC and recognize an adjustment for the effects of the transition as of January 1, i. However, at its November 29 meeting, the FASB tentatively decided to amend ASU so that entities may elect not to restate their comparative periods in transition. Effectively, the amendment would allow entities to change their date of initial application to the beginning of the period of adoption. Therefore, an entity such as the one described above could elect to change its date of initial application to January 1, In doing so, the entity would: Apply ASC in the comparative periods. Provide the disclosures required by ASC for the comparative periods. Recognize the effects of applying ASC as a cumulative-effect adjustment to retained earnings as of January 1, The entity would not: Restate and for the effects of applying ASC Provide the disclosures required by ASC for and Connecting the Dots The FASB received feedback from preparers that were experiencing additional and unexpected costs related to the current transition requirements in ASU Those stakeholders indicated that they currently lack the IT solutions and systems providers to handle the comparative-period reporting requirements of the modified retrospective transition approach, thereby increasing the cost and complexity to those stakeholders of restating comparative periods under ASC The Board was sympathetic to this feedback and, accordingly, voted to amend the standard. Those Board members noted that, in this instance, the benefits to preparers of delaying balance sheet recognition by one year exceeded the costs of requiring them to provide comparative balance sheet information. Therefore, comparability will not be significantly affected if entities do not restate two years of comparative income statement information. The Board expects that the new transition election will relieve entities from the cost burdens described above that are associated with providing comparative information under the modified retrospective transition approach. Lessors look to the guidance in step 4 of the new revenue model in ASC to allocate the consideration in the contract to the separated components. ASC including the presentation and disclosure guidance applies to the lease component, and ASC including the presentation and disclosure guidance applies to the nonlease component. Further, such separation is required regardless of whether the pattern of transfer to the customer would be different i. Accordingly, under the current guidance in ASC , if the patterns of revenue recognition are the same, separation and allocation may only affect presentation and disclosure. For example, this often may be the case when real estate lessors enter into operating leases of real estate and provide common-area maintenance services to the customer. As a result, at its November 29 meeting, the FASB tentatively decided to amend ASC to provide lessors with an optional practical expedient that may be elected by class of underlying asset. A lessor that elects the practical expedient would not be required to separate lease and nonlease components, provided that both of the following conditions are met: The patterns of revenue recognition for the components are the same. The combined, single unit of account would be classified as an operating lease. Connecting the Dots The practical expedient would most likely provide significant relief to real estate lessors that are implementing the new leasing standard. When discussing the expedient, several Board members pointed out that it would allow such lessors to apply the new leasing standard in a manner consistent with how entities are permitted to apply ASC when distinct goods or services are delivered concurrently and have the same pattern of transfer to the customer. Paragraph BC of ASU 4 clarifies that, in such cases, entities are not precluded from accounting for, and recognizing revenue from, the goods and services as if they were a single performance obligation. The practical expedient would therefore allow lessors to account for such contracts that provide a lease and related common-area

maintenance services as a single deliverable, as would be permitted for any other revenue-generating activity. This is consistent with how the Board describes the leasing activities of lessors i. However, for lessors that enter into other types of lease arrangements, it is sometimes unclear how the practical expedient would be applied or how helpful it would be for relieving the costs of applying the separation and allocation guidance in ASC Consider the following examples: In a common vehicle lease arrangement, a lessor may agree to offer the customer, in addition to the lease, roadside assistance services and participation in a loyalty program. It is reasonable to consider that the revenue recognition patterns of the vehicle lease and the roadside assistance services may be the same, but the revenue recognition pattern associated with the loyalty program is unlikely to be. We are uncertain about whether the lessor may apply the practical expedient to combine the lease and the nonlease component for the roadside assistance while separating the nonlease component for the loyalty program and accounting for it in accordance with ASC In certain arrangements to provide tenants with accommodations in a health care or retirement community, the nonlease components may represent a significant portion e. In addition, the lease and nonlease components may have the same patterns of revenue recognition e. If the lease component, when combined with the nonlease components, would be classified as an operating lease, a lessor may apply the practical expedient to combine the components into a single lease component accounted for under ASC However, in this case, the value of the contract is significantly concentrated in the nonlease service components, yet no similar expedient is available for an entity to combine the lease component with the nonlease components and account for the arrangement in accordance with ASC Therefore, we are uncertain about how helpful the practical expedient will be to entities that enter into such arrangements and would prefer to account for the arrangement as a contract with a customer i. The practical expedient will not apply to arrangements in which the patterns of revenue recognition for the lease and nonlease components would not be the same. During the meeting, some Board members highlighted a drilling contract as an example in which a lessor would not meet this condition, but they did not explain the basis for this view. In addition, the Board did not address allocation by lessor entities that may be struggling to determine the appropriate stand-alone selling prices for the lease and nonlease components in such arrangements. Therefore, such entities will need to continue developing processes for estimating stand-alone selling prices in accordance with ASC so that the consideration in the contract can be allocated to lease and nonlease components. The Board did not discuss any other specifics of when and how the practical expedient may be elected. However, the final wording in the proposed ASU will be key to understanding the analysis required for lessors that wish to apply the practical expedient. The transition considerations associated with the practical expedient are yet to be determined. Such considerations may significantly affect the cost relief for certain lessors. The stated objectives of the amendments in the proposed ASU on land easements were to: Clarify that land easements entered into or existing land easements modified on or after the effective date of the new leasing standard must be assessed under ASC Provide a transition practical expedient for existing or expired land easements that were not previously assessed in accordance with ASC The practical expedient would allow entities to elect not to assess whether those land easements are, or contain, leases in accordance with ASC when transitioning to the new leasing standard. Generally, the Board found that the proposal on land easements achieved the objectives noted above and, accordingly, voted to finalize it. However, the Board decided that the transition practical expedient in the final ASU should be available for existing or expired land easements that were not previously accounted for in accordance with ASC i. Connecting the Dots The Board indicated that it would not provide additional, formal guidance on determining the unit of account with respect to performing the lease assessment for an easement. However, several Board members pointed out that an entity will need to use judgment in determining the unit of account and that diversity in practice could arise in this area. Board members have publicly expressed this view at previous meetings, including a July roundtable and an August meeting. Further, it was noted that the need to use judgment is not limited to scenarios involving subsurface rights e. Board members specifically discussed easements that convey only surface rights, including rights to construct renewable energy assets e. On the basis of these views, we believe that, in practice, some will conclude that the unit of account is the entire land area defined by the easement contract e. We believe that either of these approaches is acceptable. Lessee Implementation Issues The FASB also

discussed a number of implementation issues associated with the lessee accounting requirements in ASC but ultimately agreed with staff recommendations and decided against amending the new leasing standard in response to these issues. The following list summarizes these implementation issues: To address this concern, they requested that the Board remove from the scope of Topic those leases that are determined to have percent variable payments. These stakeholders requested that short-term leases be removed from the scope of Topic. These stakeholders have requested that the Board consider amending Topic to specify that leases of land only would be classified as operating leases unless ownership of the land transfers to the lessee by the end of the lease term or that the lessee has an option to purchase the land that it is reasonably certain to exercise. Specifically, Topic currently allows entities to use an unsecured rate in certain circumstances while Topic requires a collateralized rate for purposes of measuring right-of-use assets and lease liabilities. These stakeholders believe that in situations in which their borrowing practices are generally based on unsecured terms, the use of an unsecured borrowing rate as the incremental borrowing rate is preferable. This stakeholder also asserted that the required disclosure of future lease payments would provide sufficient information for private company users. Therefore, this private company stakeholder requested that the weighted-average lease term and weighted-average discount rate disclosure requirement be optional for private companies. On the basis of those observations and other inquiries we have received on this topic in recent months, we expect that this issue will continue to evolve as additional perspectives are considered, including those of the SEC staff. Specifically, questions have arisen regarding the 1 appropriate base rate to be used i. Interested parties should monitor developments in this area and discuss the matter with their auditors or accounting advisers. The staff did not specify when the final ASU on land easements would be issued.

Chapter 3 : mysql - Use order by DESC and ASC with Group By - Stack Overflow

ASCs are located in specific places to accommodate customers located near them. Even though most ASCs provide the same services, if you need an ASC, please use the one nearest you. If you believe there is a problem with a case that you filed, you have moved, or you are in need of other services, the.

These cells, Multipotent Adult Stem Cells "MASCs" , will differentiate into cartilage, bone, tendon, muscle, ligament, fat, blood vessels, nerves, skin, etc. We invite you to keep up with our progress by subscribing to our newsletter. Stem cells are a category of cells found throughout the body whose primary function is to differentiate into one or more types of specialized cells. Stem cells assist with the normal process of repairing and replacing aging or injured tissues. Normally, stem cells remain dormant until the body needs more cells for maintenance purposes to replace worn out cells, or to repair injured or damaged tissue. Scientists are particularly interested in the potential that stem cells offer, by virtue of their powerful regenerative capabilities, for treating illnesses and health conditions in virtually every aspect of medicine. Lucas has identified this line of cells as possessing several distinct and important advantages: MASCs do not cause an immune rejection response, which means vast numbers of MASCs can be generated from a few donors and used to treat thousands of patients, including trauma patients. MASCs are capable of differentiating into cells of all three embryonic lineages ectoderm, mesoderm and endoderm. As such, these cells have the potential to become virtually any cell type in the body. MASCs demonstrate unlimited ability to divide in the undifferentiated state, providing an abundance of cells for repairing damaged tissue. This solves a problem that impedes the use of all other adult stem cells, which have very limited proliferation ability and therefore are unable to produce the numbers of stem cells required for adequate repair or regeneration of tissue. Quite simply, while other stem cells generate millions of cells, MASCs can generate trillions. Also, learn more about: Such specificity is not possible with MSCs, which have limited proliferation potential. In fact, it is now thought that MSCs, which act mainly through secretion of protein factors, are not true stem cells. By contrast, MASCs have been proven to differentiate within the recipient. Fundamentally improve patient outcomes. Reduce the use and need for narcotics. Substantially reduce health care costs.

Chapter 4 : ASC St. Paul vs Wolfsberger AC H2H 18 jun Head to Head stats predictions

The filmmaker selected Paul Cameron, ASC, as his director of photography. Cameron, whose work on the pilot episode of HBO's Westworld was profiled in Studio Daily last year, relates the challenges involved in filming a set-in-New York tale entirely on U.K. soil, with all its train interiors shot on soundstages.

Chapter 5 : Pauls Auto Sales & Service - Hamilton, OH

The doctor who operated on #TreeofLife shooter is a Jew. The shooter shouted anti-Semitic slurs at him even as he tended his wounds. The doctor said that he was proud to offer medical care to a human who was wounded.

Chapter 6 : ASC Biosciences - Adult Stem Cell Innovation | ASCW

Paul Goldsmith, ASC. Paul Goldsmith has been busy thinking about "and" and photographing "visual communiques from artists of a bygone time. The artists were Native Americans and their medium is petroglyphs and pictographs carved into rocks in the Coso Range at the edge of the Mojave Desert in California.

Chapter 7 : U.S. Citizenship and Immigration Services - Office Locator : Office Type

ASC Process Systems exhibited at JEC in Paris, France this past March 14th, 15th, and 16th Our sales team, Paul, Boyd, Lukas, and Sam had the pleasure of meeting hundreds of customers operating in the global aerospace

composites industry.

Chapter 8 : Cinematographer Paul Cameron, ASC, on The Commuter - Studio Daily

ASC Biosciences predicts that MASCs will replace the use of mesenchymal stem cells (MSCs), which are currently widely used in regenerative therapy. This will be accomplished by virtue of the ability of MASCs to be manufactured in specific FDA-approved dosages for any given therapy.