In December 2007, the FASB issued SFAS No. 141R, *Business Combinations*. SFAS No. 141R establishes principles and requirements for how the acquirer of a business recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed, and any noncontrolling interest in the acquiree. The statement also provides guidance for recognizing and measuring the goodwill acquired in the business combination and determines what information to disclose to enable users of the financial statement to evaluate the nature and financial effects of the business combination. We adopted SFAS No. 141R as of January 1, 2009. We expect SFAS No. 141R may have an impact on our consolidated financial statements, but the nature and magnitude of the specific effects will depend upon the nature, terms, and size of the acquisitions we consummate after the effective date.

NOTE 3: AVAILABLE-FOR-SALE SECURITIES

Our investments consist of investment-grade marketable debt securities. These investments are classified as short-term based on their highly liquid nature and because these securities represent the investment of cash that is available for current operations. All are classified as available-for-sale and recorded at fair value. The carrying value of available-for-sale securities approximates fair market value. As of December 31, 2008 and 2007, we had $2.6 million and $115.8 million in available-for-sale securities. Unrealized holding gains and losses are recorded, net of any tax effect, as a separate component of accumulated other comprehensive income. Unrealized gains and losses on available-for-sale securities were not material as of December 31, 2008 and 2007. The gross realized gains and losses on sales of available-for-sale securities were not material for the years ended December 31, 2008, 2007, and 2006.

The fair value of available-for-sale debt securities at December 31, 2008, by contractual maturity, is shown below (in thousands):

	Cost basis	**Estimated fair value**
Due in one year or less	$ 2,610	$ 2,644
Total	**$ 2,610**	**$ 2,644**

NOTE 4: GOODWILL AND OTHER INTANGIBLE ASSETS

The change in the carrying amount of goodwill for the year ended December 31, 2008, is as follows (in thousands):

Balance December 31, 2007	$ 278,739
Goodwill associated with acquisitions	47,038
Foreign currency impact	(1,073)
Balance December 31, 2008	**$ 324,704**

During 2008, we added $37.5 million of goodwill through our acquisition of Transera and $9.9 million in the form of an earn-out payment related to a previous acquisition. Additions to goodwill were partially offset by a $0.4 million purchase accounting adjustment to reflect the fair value of intangible assets acquired in 2007.

In accordance with SFAS No. 142, we annually complete an impairment test on goodwill. This impairment test did not result in any impairment losses.

A summary of our other intangible assets, which include primarily non-competition agreements and customer relationships, as of December 31 is as follows (in thousands):

	2008	2007
Gross	**$ 35,869**	$ 29,211
Accumulated amortization	**(20,969)**	(14,741)
Net	**$ 14,900**	$ 14,470