

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-07(rolloff)

Released: April 13, 2010

Editorial and other corrections that affect versioning of Sections for archive purposes:

The pending paragraphs listed in the following table were rolled off into current text.

Transition Paragraph	Roll off Date	Pending Paragraph
320-10-65-1	12/13/2009	220-10-45-13 220-10-45-16 220-10-45-16A 220-10-55-2 270-10-50-1 310-30-35-8 310-30-55-10 310-30-55-10A 310-30-55-11 310-30-55-11A 310-30-55-14 310-30-55-15 310-30-55-19 310-30-55-20 320-10-35-17 320-10-35-30 320-10-35-31 320-10-35-32 320-10-35-32A 320-10-35-33 320-10-35-33A 320-10-35-33B 320-10-35-33C 320-10-35-33D 320-10-35-33E 320-10-35-33F 320-10-35-33G 320-10-35-33H 320-10-35-33I 320-10-35-34 320-10-35-34A 320-10-35-34B 320-10-35-34C 320-10-35-34D 320-10-35-34E 320-10-35-35

		320-10-35-35A 320-10-45-8A 320-10-45-9A 320-10-50-1A 320-10-50-1B 320-10-50-2 320-10-50-5 320-10-50-6 320-10-50-8 320-10-50-8A 320-10-50-8B 320-10-55-21A 320-10-55-23 325-20-50-1 325-40-30-2 325-40-30-3 325-40-35-1 325-40-35-3 325-40-35-4 325-40-35-5 325-40-35-7 325-40-35-8 325-40-35-10A 325-40-35-13 820-10-55-59F 942-320-50-1A 942-320-50-2 944-310-45-4A 944-325-45-5 944-360-45-5 Amortized Cost Basis Cost Basis 320-10-30-3 958-325-35-10
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815-10-65-1	04/13/2010	270-10-50-1 815-10-15-2 815-10-50-1 815-10-50-1A 815-10-50-1B 815-10-50-2 815-10-50-3 815-10-50-4 815-10-50-4A 815-10-50-4B 815-10-50-4C 815-10-50-4D 815-10-50-4E 815-10-50-4F 815-10-50-4G 815-10-50-4H 815-10-50-4I 815-10-50-5 815-10-55-182 815-10-55-183 815-10-55-184 815-10-55-185 815-20-45-1 815-25-50-1 815-30-50-1 815-35-50-1 825-10-50-20 830-30-45-20 954-815-50-1 958-320-50-4
820-10-65-4	12/13/2009	820-10-35-15A 820-10-35-36 820-10-35-48 820-10-35-51A 820-10-35-51B 820-10-35-51C 820-10-35-51D 820-10-35-51E 820-10-35-51F 820-10-35-51G 820-10-35-51H 820-10-35-53 820-10-35-55A 820-10-35-55B 820-10-50-2 820-10-50-5 820-10-55-59A 820-10-55-59B

		820-10-55-59C 820-10-55-59D 820-10-55-59E 820-10-55-59F 820-10-55-59G 820-10-55-59H 820-10-55-59I 820-10-55-59J 820-10-55-59K 820-10-55-59L 820-10-55-59M 820-10-55-61 820-10-55-62 820-10-65-2
820-10-65-5	03/01/2010	820-10-35-16A 820-10-35-16B 820-10-35-16C 820-10-35-16D 820-10-35-16E 820-10-35-16F 820-10-35-16G 820-10-35-41 820-10-35-41A 820-10-35-50 820-10-55-65 820-10-55-66 820-10-55-67 820-10-55-68 820-10-55-69 820-10-55-70 820-10-55-71 820-10-55-72 820-10-55-73 820-10-55-74 820-10-55-75 820-10-55-76 825-10-55-3
825-10-65-1	12/13/2009	270-10-50-1 320-10-35-26 825-10-50-2A 825-10-50-3 825-10-50-10 Publicly Traded Company
958-810-65-1	12/13/2009	954-810-05-3 954-810-45-2 954-810-45-3 958-810-15-4 958-810-25-1

		958-810-25-2 958-810-25-2A 958-810-25-3 958-810-25-4 958-810-25-8 958-810-25-9 958-810-25-10 958-810-50-2 958-810-55-4A 958-810-55-5 958-810-55-7 958-810-55-8 958-810-55-9 958-810-55-10 958-810-55-11 958-810-55-12 958-810-55-13 958-810-55-14 958-810-55-15 958-810-55-16 958-840-05-01 958-840-15-1 958-840-55-1 958-840-55-2 958-840-55-3 958-840-55-4
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The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
320-10-65-1	Paragraph superseded on 04/13/2010 after the end of the transition period stated in FSP FAS 115-2 and FAS 124-2, <i>Recognition and Presentation of Other-Than-Temporary Impairments</i> .
815-10-65-1	Paragraph superseded on 04/13/2010 after the end of the transition period stated in FASB Statement No. 161, <i>Disclosures about Derivative Instruments and Hedging Activities—an amendment of FASB Statement No. 133</i> .
820-10-65-4	Paragraph superseded on 04/13/2010 after the end of the transition period stated in FASB Staff Position FAS 157-4, <i>Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly</i> .
820-10-65-5	Paragraph superseded on 04/13/2010 after the end of the transition period stated in Accounting Standards Update 2009-05.
825-10-65-1	Paragraph superseded on 04/13/2010 after the end of the transition period stated in FSP FAS 107-1 and APB 28-1, <i>Interim Disclosures about Fair Value of Financial Instruments</i> .
958-810-65-1	Paragraph superseded on 04/13/2010 after the end of the transition period stated in FASB Staff Position SOP 94-3-1 and AAG HCO-1, <i>Omnibus Changes to Consolidation and Equity Method Guidance for Not-for-Profit Organizations</i> .

The following paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
320-10-65-1	Transition Related to FSP FAS 115-2 and FAS 124-2, Recognition and Presentation of Other-Than-Temporary Impairments
325-40-65-1	Transition Related to FSP EITF 99-20-1, Amendments to the Impairment Guidance of EITF Issue No. 99-20
360-20-65-1	Transition related to EITF Issue No. 07-6, "Accounting for the Sale of Real Estate Subject

	to the Requirements of FASB Statement No. 66 When the Agreement Includes a Buy-Sell Clause"
470-20-65-2	> Transition Related to EITF Issue No. 08-4, "Transition Guidance for Conforming Changes to Issue No. 98-5"
715-30-65-1	> FASB Statement No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, and FSP FAS 158-1
715-60-65-1	> FASB Statement No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, and FSP FAS 158-1
718-740-65-1	> Transition and Effective Date Related to EITF Issue No. 06-11, "Accounting for Income Tax Benefits of Dividends on Share-Based Payment Awards"
730-20-65-1	> Transition related to EITF Issue No. 07-3, "Accounting for Nonrefundable Advance Payments for Goods or Services Received for Use in Future Research and Development Activities"
815-10-65-1	> Transition and Effective Date Related to FASB Statement No. 161, Disclosures about Derivative Instruments and Hedging Activities—an amendment of FASB Statement No. 133
815-10-65-2	> Transition related to FASB Staff Position No. FAS 133-1 and FIN 45-4, Disclosures about Credit Derivatives and Certain Guarantees: An Amendment of FASB Statement No. 133 and FASB Interpretation No. 45; and Clarification of the Effective Date of FASB Statement No. 161
820-10-35-15A	>>> Financial Assets in a Market That Is Not Active
820-10-35-55A	>>> Financial Assets in a Market That Is Not Active
820-10-65-4	> Transition Related to FASB Staff Position FAS 157-4, Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly
820-10-65-5	> Transition Related to Accounting Standards Update 2009-05, Measuring Liabilities under Topic 820
825-10-65-1	> Transition Related to FSP FAS 107-1 and APB 28-1, Interim Disclosures about Fair Value of Financial Instruments
860-10-65-2	> Transition Related to FSP FAS 140-4 and FIN 46(R)-8, Disclosures by Public Entities (Enterprises) about Transfers of Financial Assets and Interests in Variable Interest Entities
958-205-65-1	> Transition Related to FASB Staff Position FAS 117-1, Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds
958-715-65-1	> FASB Statement No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, and FSP FAS 158-1
958-810-65-1	> Transition Related to FASB Staff Position SOP 94-3-1 and AAG HCO-1, Omnibus Changes to Consolidation and Equity Method Guidance for Not-for-Profit Organizations

The following paragraphs were amended to correct a processing error.

Paragraph	Deleted/Added/Modified
470-20-65-1	The following represents the transition and effective date information related to FASB Staff Position APB 14-1, <i>Accounting for Convertible Debt Instruments That May Be Settled in Cash upon Conversion (Including Partial Cash Settlement)</i>: a. The pending content that links to this paragraph shall be effective for financial statements issued for fiscal years beginning after December 15, 2008, and interim periods within those fiscal years. b. Early adoption of the pending content that links to this paragraph is not permitted. c. Except as discussed in item (f), the pending content that links to this paragraph shall be applied retrospectively to all periods presented. d. The cumulative effect of the change in accounting principle on periods before those presented shall be recognized as of the beginning of the first period presented. e. An offsetting adjustment shall be made to the opening balance of retained earnings (or other appropriate components of equity or net assets) for that period, presented separately. f. The pending content that links to this paragraph shall not be applied retrospectively to an instrument within the scope of this Subtopic that was not outstanding during any of the periods that will be presented in the annual financial statements for the period of adoption but was outstanding during an earlier period. Therefore, an entity shall not reclassify amounts between its opening equity accounts in those circumstances. g. For purposes of applying retrospectively the pending content that links to this paragraph, the guidance in Subtopic 835-20 shall be applied in all periods in which the instrument within the scope of the Cash Conversion Subsections was outstanding. However, an entity shall not reperform an asset impairment test or perform an additional asset impairment test in prior periods in connection with retrospective application of the pending content that links to this paragraph. Additionally, an entity shall not perform a transitional impairment test in connection with the

	<u>adoption of the pending content that links to this paragraph.</u> <u>h. For a convertible debt instrument that was modified after its original issuance date to provide for cash settlement (including partial cash settlement) upon conversion in a transaction that was not accounted for as an extinguishment, the pending content that links to this paragraph shall be applied retrospectively to the modification date. In those circumstances, the guidance in paragraph 470-20-40-7 shall be applied.</u> <u>i. The transition disclosure guidance in paragraphs 250-10-50-1 through 50-3 shall be provided.</u> Paragraph superseded on 03/23/2010 after the end of the transition period stated in FASB Staff Position APB 14-1, <i>Accounting for Convertible Debt Instruments That May Be Settled in Cash upon Conversion (Including Partial Cash Settlement)</i>.
470-20-65-2	Paragraph superseded on 03/23/2010 after the end of the transition period stated in FASB Staff Position APB 14-1, <i>Accounting for Convertible Debt Instruments That May Be Settled in Cash upon Conversion (Including Partial Cash Settlement)</i>. The following represents the transition and effective date information related to EITF Issue 08-4, "Transition Guidance for Conforming Changes to Issue No. 98-5": a. The pending content that links to this paragraph shall be effective for financial statements issued for fiscal years ending after December 15, 2008, with earlier application permitted. b. The effect, if any, of applying the pending content that links to this paragraph shall be presented retrospectively with the cumulative effect of the change being reported in retained earnings in the statement of financial position as of the beginning of the first period presented. c. If as a result of applying the pending content that links to this paragraph an entity has a change to its accounting, it shall comply with the disclosure requirements of Section <u>250-10-50</u> for changes in accounting principles.

Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

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