

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-08

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

Paragraph	Deleted/Amended/Added
205-20-45-2	45-2 Examples 1 through 9 (see paragraph paragraphs 205-20-55-28 through 55-79-) illustrate disposal activities that do or do not qualify for reporting as discontinued operations.
230-10-55-16 through 55-17	Added "Paragraph" to <xref-notUsed> elements
815-10-15-74 (Pending content)	c. Contracts between an acquirer and a seller to enter into a business combination or an acquisition by a not-for-profit entity, or contracts between NFPs to enter into a merger of not-for-profit entities at a future date. Any of the following contracts: 1. <u>A contract between an acquirer and a seller to enter into a business combination</u> 2. <u>A contract to enter into an acquisition by a not-for-profit entity</u> 3. <u>A contract between one or more NFPs to enter into a merger of not-for-profit entities.</u>
815-10-55-111	55-111 This Example illustrates the effect of multiple deliveries on the consideration of net settlement described in paragraph Section 815-10-15.
815-15-25-1	c. A separate instrument with the same terms as the embedded derivative would, pursuant to Section 815-10-15, be a derivative instrument subject to the requirements of this Topic <u>Subtopic</u> . (The initial net investment for the hybrid instrument shall not be considered to be the initial net investment for the embedded derivative.)
815-20-25-14	25-14 For purposes of this Subtopic and Subtopic <u>Subtopic</u> 815-30, the individual cash flows related to a recognized asset or liability and the cash flows related to a forecasted transaction are both referred to as a forecasted transaction or hedged transaction.
820-10-55-64A	e. This class includes several real estate funds that invest primarily in U.S. commercial real estate. The fair values of the investments in this class have been estimated using the net asset value of the Company's ownership interest in partners' capital. These investments can never be redeemed with the funds. Distributions from each fund will be received as the underlying investments of the funds are liquidated. It is estimated that the underlying assets of the fund will be liquidated over the next 7 to 10 years. Twenty percent of the total investment in this class is planned to be sold. However, the individual investments that will be sold have not yet been determined. Because it is not probable that any individual investment will be sold, the fair value of each individual investment has been estimated using the net asset value of the Company's ownership interest in partners' capital. Once it has been determined which investments will be sold and whether those investments will be sold individually or in a group, the investments will be sold in an action <u>auction</u> process. The investee fund's management must approve of the buyer before the sale of the investments can be completed.
932-10-S00-1	Corrected capitalization of glossary reference links Added link: <u>Accounting Standards Update No. 2010-14</u>
932-10-S20	Developed oil and gas reserves <u>Oil and Gas Reserves</u>
932-10-S20	Undeveloped oil and gas reserves <u>Oil and Gas Reserves</u>
944-80-65-1	Two instances: 2010-XX <u>2010-15</u>
980-715-55-10	Table column 2: 715-20 <u>715-30</u>

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

Notice to Constituents	Page 5: The FASB's intent is to update the Codification Research System concurrent with the release of the results of standard-setting activities (Accounting Standards Updates as discussed later <u>later</u> in this Notice) to ensure that users have the benefit of the most current content.
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Notice to Constituents	Page 12: The topics reside in four <u>five</u> main areas
Notice to Constituents	Page 30: The expected roll-off date should be six months following the latest fiscal year end that an "extreme entity" (that is, an entity who adopts at the latest possible date allowed by the transition) could have applied the original requirements. a. Assume an Accounting Standards Update has an effective date for fiscal years beginning after November 15, 20X1. This would result in the latest fiscal year end that an "extreme entity" could have applied the original requirements as beginning on November 15, 20X1 and ending November 14, 20X2. b. Applying this model would result in a roll-off date of April 14, 20X3<u>May 14, 20X3</u>.
ASU 2010-13	Re-released wrapper for special character encoding correction
ASU 2010-14	Re-released wrapper and PDF to correct Status section, glossary terms capitalization, and metadata
QA 087 para 4 seq 32 (980-715-55).gif	Image object amended for editorial correction: Table column 2: 715-207<u>15-30</u>