

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-10(rolloff)

Released: May 20, 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
820-10-65-1	05/15/10	820-10-15-1A 820-10-50-8A 820-10-55-23A 820-10-55-23B
860-10-65-1	05/15/10	860-10-05-21A 860-10-05-21B 860-10-40-1 860-10-40-42 860-10-40-43 860-10-40-44 860-10-40-45 860-10-40-46 860-10-40-47 860-10-55-2 860-10-55-17A 860-10-55-17B 860-10-55-17C 860-10-55-54 860-10-55-56A Consolidated Affiliate

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
820-10-65-1	Paragraph superseded on 05/20/2010 after the end of the transition period stated in FASB Staff Position FAS 157-2, <i>Effective Date of FASB Statement No. 157</i> .
860-10-65-1	Paragraph superseded on 05/20/2010 after the end of the transition period stated in FASB Staff Position FAS 140-3, <i>Accounting for Transfers of Financial Assets and Repurchase Financing Transactions</i> .

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

Paragraph	Deleted Paragraph Heading
820-10-15-1A	Transactions
820-10-50-8A	Certain Nonfinancial Assets and Nonfinancial Liabilities
820-10-55-23A	Scope Application to Certain Nonfinancial Assets and Certain Nonfinancial Liabilities
820-10-65-1	Transition related to FASB Staff Position FAS157-2, Effective Date of FASB Statement No. 157
860-10-65-1	Transition Related to FASB Staff Position FAS 140-3, Accounting for Transfers of Financial Assets and Repurchase Financing Transactions