

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-05(rolloff)

Released: March 23, 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
820-10-65-2	4/9/2009	820-10-35-15A 820-10-35-55A 820-10-35-55B 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
815-10-65-2	5/15/2009	460-10-15-7 460-10-50-4 815-10-50-4J 815-10-50-4K 815-10-50-4L Credit Derivative
325-40-65-1	6/14/2009	325-40-35-3 325-40-35-4 325-40-35-10A 325-40-35-10B 820-10-55-59F
360-20-65-1	6/14/2009	360-20-40-38 360-20-55-21A

470-20-65-2	6/14/2009	470-20-25-6 470-20-30-10 470-20-30-11 470-20-35-7 470-20-55-30 470-20-55-32 470-20-55-33 470-20-55-35 470-20-55-36 470-20-55-37 470-20-55-39 470-20-55-40 470-20-55-41 470-20-55-42 470-20-55-43 470-20-55-45 470-20-55-47 470-20-55-48 470-20-55-50 470-20-55-51 470-20-55-52 470-20-55-53 470-20-55-54 470-20-55-54A 470-20-55-56 470-20-55-57 470-20-55-58 470-20-55-59 470-20-55-60 470-20-55-60A 470-20-55-62 470-20-55-63 470-20-55-64 470-20-55-66 470-20-55-69
715-20-65-1	6/14/2009	715-20-50-1 715-20-50-5
715-30-65-1	6/14/2009	715-30-25-5 715-30-35-62 715-30-35-67
715-60-65-1	6/14/2009	715-60-25-2 715-60-35-121 715-60-35-128A
718-740-65-1	6/14/2009	718-740-50-1
730-20-65-1	6/14/2009	730-10-55-3 730-20-25-13 730-20-25-14 730-20-35-1

860-10-65-2	6/14/2009	310-10-50-5 310-40-55-9 310-40-55-10 405-20-50-1 810-10-15-12 810-10-15-17 810-10-50-2A 810-10-50-7 810-10-50-8 810-10-50-9 810-10-50-10 810-10-50-11 810-10-50-12 810-10-50-13 810-10-50-14 810-10-50-15 810-10-50-16 810-10-50-17 810-10-50-18 810-10-50-19 815-20-50-1 860-10-50-2 860-10-50-3 860-10-50-4 860-10-50-5 860-10-50-6 860-10-50-7 860-10-55-1 860-10-55-79A 860-10-55-79B 860-20-50-1 860-20-50-5 860-20-50-6 860-20-50-7 860-20-50-8 860-20-50-9 860-20-55-93 860-20-55-95 860-20-55-96 860-20-55-97 860-20-55-98 860-20-55-99 860-20-55-100 860-30-50-1 860-30-50-1A 860-30-50-2 860-30-50-3 860-30-50-4 860-30-50-5 860-50-50-1 860-50-50-5 860-50-50-6 860-50-50-7 860-50-50-8 860-50-50-9 860-50-55-27 Continuing Involvement Publicly Traded Entity (or Public Entity)
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958-205-65-1	6/14/2009	958-205-45-21A 958-205-45-28 958-205-45-29 958-205-45-30 958-205-45-31 958-205-45-32 958-205-50-1A 958-205-50-1B 958-205-50-2A 958-205-05-8 958-205-55-1 958-205-55-31 958-205-55-32 958-205-55-33 958-205-55-34 958-205-55-35 958-205-55-36 958-205-55-37 958-205-55-38 958-205-55-39 958-205-55-40 958-205-55-41 958-205-55-42 958-205-55-43 958-205-55-44 958-205-55-45 958-205-55-46 958-205-55-47 958-205-55-48 958-205-55-49 958-205-55-50 958-205-55-51 958-205-55-52 958-205-55-53 Donor-Restricted Endowment Fund
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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
325-40-65-1	Paragraph superseded on 03/23/2010 after the end of the transition period stated in FSP EITF 99-20-1, <i>Amendments to the Impairment Guidance of EITF Issue No. 99-20</i> .
360-20-65-1	Paragraph superseded on 03/23/2010 after the end of the transition period stated in 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	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> .
715-30-65-1	Paragraph superseded on 03/23/2010 after the end of the transition period stated in FASB Statement No. 158, <i>Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans</i> , and FSP FAS 158-1.
715-60-65-1	Paragraph superseded on 03/23/2010 after the end of the transition period stated in FASB Statement No. 158, <i>Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans</i> , and FSP FAS 158-1.
718-740-65-1	Paragraph superseded on 03/23/2010 after the end of the transition period stated in EITF Issue No. 06-11, "Accounting for Income Tax Benefits of Dividends on Share-Based Payment Awards."
730-20-65-1	Paragraph superseded on 03/23/2010 after the end of the transition period stated in EITF Issue No. 07-3, "Accounting for Nonrefundable Advance Payments for Goods or Services Received for Use in Future Research and Development Activities."
815-10-65-2	Paragraph superseded on 03/23/2010 after the end of the transition period stated in FASB Staff Position No. FAS 133-1 and FIN 45-4, <i>Disclosures about Credit Derivatives and Certain Guarantees: An Amendment of FASB Statement</i>

	<i>No. 133 and FASB Interpretation No. 45; and Clarification of the Effective Date of FASB Statement No. 161.</i>
860-10-65-2	Paragraph superseded on 03/23/2010 after the end of the transition period stated in FSP FAS 140-4 and FIN 46(R)-8, <i>Disclosures by Public Entities (Enterprises) about Transfers of Financial Assets and Interests in Variable Interest Entities</i> .
958-205-65-1	Paragraph superseded on 03/23/2010 after the end of the transition period stated in FASB Staff Position FAS 117-1, <i>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</i> .
958-715-65-1	Paragraph superseded on 03/23/2010 after the end of the transition period stated in FASB Statement No. 158, <i>Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans</i> , and FSP FAS 158-1.

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

Paragraph	Deleted Paragraph Heading
470-20-55-39	>>> Case C: Instrument Is Convertible at Inception, Conversion Terms Are Not Fixed
718-740-50-1	> Tax Benefits of Dividends on Share-Based Payment Awards to Employees