

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-11(roll-off)

Released: July 14, 2011

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
720-50-65-1	7/1/2011	720-50-05-1 720-50-05-2 720-50-15-1 720-50-25-1 720-50-45-1
932-10-65-1	6/30/2011	932-10-05-2 932-10-05-3 932-10-15-2 932-10-15-2A 932-10-15-3 932-10-15-4 932-235-50-1 932-235-50-1A 932-235-50-1B 932-235-50-1C 932-235-50-2 932-235-50-4 932-235-50-6 932-235-50-6A 932-235-50-6B 932-235-50-7 932-235-50-8 932-235-50-9 932-235-50-11 932-235-50-11A 932-235-50-11B 932-235-50-15 932-235-50-16 932-235-50-19 932-235-50-20 932-235-50-23 932-235-50-27 932-235-50-28 932-235-50-30 932-235-50-31 932-235-50-33 932-235-50-35 932-235-50-35A 932-235-55-2 932-235-55-3 932-235-55-4 932-235-55-5 932-235-55-6 932-235-55-7 932-360-50-1 Analogous Reservoir

		Condensate Deterministic Estimate Development Project Economically Producing Estimated Ultimate Recovery Exploratory Well Oil- and Gas-Producing Activities Probabilistic Estimate Production Properties Proved Developed Oil and Gas Reserves Proved Oil and Gas Reserves Proved Undeveloped Oil and Gas Reserves Reasonable Certainty Reliable Technology Reserves Resources Saleable Hydrocarbons Significant Activities Stratigraphic Test Well
962-310-65-1	6/15/2011	962-310-35-2 962-310-45-2 962-310-50-1 962-325-35-2 962-325-45-5 962-325-45-10 962-325-55-16

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
720-50-65-1	Paragraph superseded on 07/14/2011 after the end of the transition period stated in Accounting Standards Update No. 2010-27, <i>Other Expenses (Topic 720): Fees Paid to the Federal Government by Pharmaceutical Manufacturers</i> .
932-10-65-1	Paragraph superseded on 07/14/2011 after the end of the transition period stated in Accounting Standards Update No. 2010-03, <i>Extractive Activities—Oil and Gas (Topic 932): Oil and Gas Reserve Estimation and Disclosures</i> .

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

Paragraph	Deleted Paragraph Heading
720-50-65-1	> Transition Related to Accounting Standards Update No. 2010-27, Other Expenses (Topic 720): Fees Paid to the Federal Government by Pharmaceutical Manufacturers
932-10-65-1	> Transition Related to Accounting Standards Update No. 2010-03, Extractive Activities—Oil and Gas (Topic 932): Oil and Gas Reserve Estimation and Disclosures

The glossary terms listed in the following table were deprecated upon rolling off into current text.

Transition Paragraph	Roll-off Date	Glossary Term
N/A	N/A	N/A

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

N/A	N/A
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