

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-13

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

This maintenance update includes non-substantive corrections to various Codification Topics and content.

Paragraph	Deleted/Amended/Added			
360-20-15-3	The guidance in the this Subtopic			
715-20-50-10	The required disclosures for the separation of the substitutional portion of the benefit obligation from the corporate portion of the benefit obligation in a Japanese Employee Pension Fund arrangement and the transfer of the substitutional portion and related assets to the Japanese government pursuant to the June 2001 Japanese Welfare Pension Insurance Law amendment is <u>are</u> as follows			
805-50-15-6B	Mergers and acquisitions between or among two or more NPFs <u>NFPs</u>			
815-20-55-200	Unless the applicable hedging relationships meet the requirements in paragraph 815-20-25-102a <u>815-20-25-102 at</u>			
860-20-25-11(b)	The occurrence <u>occurrence</u> allows removal of assets to be initiated solely by the transferor.			
860-20-50-3(bb)(1)	Quoted prices in active markets for identical assets <u>assets</u> or liabilities (Level 1)			
860-20-50-3(bb)(3)	Significant <u>Significant</u> unobservable inputs (Level 3).			
944-30-55-64	The units may be surrendered for their current value in cash (often less a surrender change <u>charge</u>) or applied to purchase annuity income contracts.			
954-815-00-1	Paragraph	Action	Accounting Standards Update	Date
	954-810-50-1 <u>954-815-50-1</u>	Amended	Accounting Standards Update No. 2011-05	06/16/2011

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

N/A	N/A
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