

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-03(roll-off)

Released: March 15, 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
310-10-65-1	1/12/2011	310-30-15-6 310-30-35-13 310-30-40-1 310-30-40-2 310-40-15-11
815-10-65-5	3/15/2011	815-10-50-4K 815-15-15-8 815-15-15-9 815-15-25-18 815-15-25-47 815-15-25-51A 815-15-55-104 815-15-55-165 815-15-55-166 815-15-55-169 815-15-55-224 815-15-55-225 815-15-55-226 815-15-55-226A 815-15-55-226B 815-15-55-226C 815-15-55-226D Embedded Credit Derivative

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
310-10-65-1	Paragraph superseded on 03/15/2011 after the end of the transition period stated in Accounting Standards Update No. 2010-18, <i>Receivables (Topic 310): Effect of a Loan Modification When the Loan Is Part of a Pool That Is Accounted for as a Single Asset</i> .
815-10-65-5	Paragraph superseded on 03/15/2011 after the end of the transition period stated in Accounting Standards Update No. 2010-11, <i>Derivatives and Hedging (Topic 815): Scope Exception Related to Embedded Credit Derivatives</i> .

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

Paragraph	Deleted Paragraph Heading
310-10-65-1	Transition Related to Accounting Standards Update No. 2010-18, <i>Receivables (Topic</i>

	310): Effect of a Loan Modification When the Loan Is Part of a Pool That Is Accounted for as a Single Asset
815-10-65-5	> Transition Related to Accounting Standards Update No. 2010-11, Derivatives and Hedging (Topic 815): Scope Exception Related to Embedded Credit Derivatives

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

N/A	N/A
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