

FINANCIAL ACCOUNTING SERIES



ACCOUNTING STANDARDS UPDATE

No. 2009-02
June 30, 2009

Omnibus Update

Amendments to Various Topics for
Technical Corrections

An Amendment of the *FASB Accounting Standards Codification*[™]

Financial Accounting Standards Board
of the Financial Accounting Foundation

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401 MERRITT 7, PO BOX 5116, NORWALK, CONNECTICUT 06856-5116

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Amendments to Various Topics for Technical Corrections

1. Amend paragraph 810-10-30-4, while retaining the existing link to transition paragraph 805-10-65-1 as follows:

810-10-30-4 The excess, if any, of (a) over (b) shall be allocated and reported as a pro rata adjustment of the amounts that would have been assigned to all of the newly consolidated assets as specified in paragraphs 44 and 45 of FASB Statement No. 141, *Business Combinations*, before that Statement's 2007 revision, as if the initial consolidation had resulted from a business combination:

- a. The fair value of the newly consolidated assets and the reported amount of assets transferred by the primary beneficiary to the VIE
- b. The sum of all of the following:
 1. The fair value of the consideration paid
 2. The reported amount of any previously held interests
 3. The fair value of the newly consolidated liabilities and noncontrolling interests.

Pending Content:

Transition Date: *December 15, 2008* **Transition Guidance:** 805-10-65-1

The primary beneficiary of a VIE that is not a business shall recognize a gain or loss for the difference between (a) and (b):

- a. The sum of:
 1. The fair value of any consideration paid
 2. The fair value of any noncontrolling interests
 3. The ~~fair value~~ reported amount of any previously held interests
- b. The net amount of the VIE's identifiable assets and liabilities recognized and measured in accordance with Topic 805.
 1. [Not used]
 2. [Not used]
 3. [Not used]

2. Amend paragraph 715-10-15-8, with no link to a transition paragraph as follows:

715-10-15-8 This Topic does not change or supersede any of the requirements set forth in Topic 960 for the financial statements of a defined benefit pension plan.

3. Amend master glossary term Business to show the following pending content, with a link to transition paragraph 805-10-65-1.

Business

An integrated set of activities and assets that is capable of being conducted and managed for the purpose of providing a return in the form of dividends, lower costs, or other economic benefits directly to investors or other owners, members, or participants. Additional guidance on what a business consists of is presented in paragraphs 805-10-55-4 through 55-9.

4. Amend paragraphs 810-10-30-6, 810-10-50-3, and 810-10-55-9 by changing the existing glossary links on the term “Business” from the term that appears in 805-10-20 to the term being amended in this Item of this ASUI.
5. Based on comments received, amend paragraph 970-323-25-8, with no link to transition paragraph as follows:

970-323-25-8 If the substance of the partnership arrangement is such that the general partners are not in control of the major operating and financial policies of the partnership, a limited partner may be in control. An example could be a limited partner holding over 50 percent of the total partnership interest. A controlling limited partner shall be guided in accounting for its investment by the principles for investments in subsidiaries. Noncontrolling limited partners shall account for their investments by the equity method and shall be guided by the provisions of Topic 323, as discussed in the guidance beginning in paragraph 970-323-25-2, paragraphs 970-360-25-2 through 25-4 and 970-720-25-3, or by the cost method, as discussed in paragraphs 970-340-25-9 through 25-10, the guidance beginning in paragraph 970-323-25-5, as appropriate.

6. Based on comments received, amend paragraph 320-10-65-1, with no link to transition paragraph as follows:

320-10-65-1 The following represents the transition and effective date information related to FSP FAS 115-2 and FAS 124-2, *Recognition and Presentation of Other-Than-Temporary Impairments*:

- a. The pending content that links to this paragraph shall be effective for interim and annual reporting periods ending after June 15, 2009, with early adoption permitted for periods ending after March 15, 2009.
- b. Earlier adoption of the pending content that links to this paragraph for periods ending before March 15, 2009, is not permitted.
- c. An entity shall adopt early the pending content that links to this paragraph if the entity elects to adopt early either of the following:

1. The pending content that links to paragraph ~~820-10-65-1~~820-10-65-4.
 2. The pending content that links to paragraph 825-10-65-1.
 - d. If an entity elects to adopt early the pending content that links to this paragraph, it shall adopt the pending content that links to paragraph ~~820-10-65-1~~820-10-65-4.
 - e. This paragraph does not require disclosures for earlier periods presented for comparative purposes at initial adoption.
 - f. In periods after initial adoption, this paragraph requires comparative disclosures only for periods ending after initial adoption.
 - g. The pending content that links to this paragraph shall be applied to existing and new investments held by an entity as of the beginning of the interim period in which that content is adopted (for example, as of April 1, 2009, if an entity adopts that content for periods ending after June 15, 2009).
 - h. For debt securities held at the beginning of the interim period of adoption for which an other-than-temporary impairment was previously recognized, if an entity does not intend to sell and it is not more likely than not that the entity will be required to sell the security before recovery of its amortized cost basis (after considering the guidance in paragraphs 320-10-35-30 and 320-10-35-33A through 33G), the entity shall recognize the cumulative effect of initially applying the pending content that links to this paragraph as an adjustment to the opening balance of retained earnings with a corresponding adjustment to accumulated other comprehensive income. The cumulative effect on retained earnings shall be calculated by comparing the present value of the cash flows expected to be collected determined in accordance with the methodology in paragraphs 320-10-35-33D through 35-33E with the amortized cost basis of the debt security as of the beginning of the interim period in which the pending content that links to this paragraph is adopted. The cumulative-effect adjustment shall include related tax effects. The discount rate used to calculate the present value of the cash flows expected to be collected shall be the rate in effect before recognizing any other-than-temporary impairments and not a rate that has been adjusted to reflect those impairments.
 - i. The amortized cost basis of a security for which an other-than-temporary impairment was previously recognized shall be adjusted by the amount of the cumulative-effect adjustment before taxes. The difference between the new amortized cost basis and the cash flows expected to be collected shall be accreted in accordance with existing guidance as interest income (see paragraph 320-10-35-35).
 - j. In the period of adoption, an entity shall provide the disclosures required by Section 250-10-50 for changes in accounting principles.
7. Based on comments received, amend paragraph 944-20-65-1, with no link to transition paragraph as follows:

944-20-65-1 The following represents the transition and effective date information related to FASB Statement No. 163, *Accounting for Financial Guarantee Insurance Contracts—an interpretation of FASB Statement No. 60*:

- a. Except as noted in item (b), the pending content that links to this paragraph shall be effective for financial statements issued for fiscal years beginning after December 15, 2008, and interim periods within those fiscal years.
- b. The disclosure requirements in paragraphs 944-40-50-9(a)(5) and 944-40-50-9(b)(1) through (5) are effective for the first period (including interim periods) beginning after May 2008, with all of the following clarifications:
 1. The disclosures shall be provided unless deemed impracticable (as described in paragraph 250-10-45-9).
 2. The disclosures shall be based on an insurance entity's existing accounting policies that may or may not be consistent with the principles of the pending content that links to this paragraph at this earlier effective date.
 3. If the disclosures are deemed impracticable at this earlier effective date, an explanation of why they are impracticable at this time and a description of the insurance entity's existing accounting policy for claim liabilities shall be provided.
- c. Except for the disclosures effective for the first period (including interim periods) beginning after ~~issuance of Codification Update 2008-XX~~May 2008, earlier application is not permitted.
- d. The pending content that links to this paragraph shall be applied to existing and future financial guarantee insurance contracts issued by an insurance entity as of the beginning of the fiscal year in which that pending content is initially applied.
- e. An insurance entity shall recognize the cumulative effect of initially applying the pending content that links to this paragraph as an adjustment to the opening balance of retained earnings for that fiscal year.
- f. An insurance entity also shall disclose the cumulative effect of the change on retained earnings in the statement of financial position in the first interim period of the fiscal year in which the pending content that links to this paragraph is initially applied.
- g. The cumulative-effect adjustment is the difference between the amounts (if any) recognized in the statement of financial position before the initial application of the pending content that links to this paragraph and the amounts recognized in the statement of financial position at the initial application of that pending content, measured using information that is current at that date. Accordingly, discount rates shall reflect the relevant risk-free rate at the date that pending content is initially applied.

- h. The pending disclosure requirements that link to this paragraph shall be applied beginning in the first interim period of the fiscal year in which the pending content that links to this paragraph is initially applied with earlier disclosure for information specified in item (b). The pending disclosure requirements that link to this paragraph need not be applied for financial statements for periods presented before initial application of the pending content that links to this paragraph except as stated in item (b).

8. In accordance with FAS 130, paragraph 131, sequence 236, amend paragraph 220-10-55-12 with no link to transition as follows:

220-10-55-12

{TABLE EDITS: Indent “Net prior service cost” and “Net loss”, and correct "Paid-in capital" detail description, under the "Paid-in capital" heading to "Common stock issued"}

Entity
Statement of Changes in Equity
Year Ended December 31, 20X9

Retained earnings

Balance at January 1	\$ 88,500	
Net income	63,250	[\$ 63,250]
Dividends declared on common stock	<u>(10,000)</u>	
Balance at December 31	<u>141,750</u>	

Accumulated other comprehensive income ^(a)

Balance at January 1	23,000	
Unrealized gains on securities, net of reclassification adjustment (see disclosure)		11,500
Foreign currency translation adjustments		8,000
Defined benefit pension plans:		
Net prior service cost (see disclosure)		(1,500)
Net loss		<u>(1,000)</u>
Other comprehensive income	<u>17,000</u>	<u>17,000</u>
Comprehensive income		[\$ 80,250]
Balance at December 31	<u>40,000</u>	

Common stock

Balance at January 1	150,000
Shares issued	<u>50,000</u>
Balance at December 31	<u>200,000</u>

Paid-in capital

Balance at January 1	300,000
Common stock issued	<u>100,000</u>
Balance at December 31	<u>400,000</u>

Total equity \$ 781,750

Disclosure of reclassification amount: ^(b)

Unrealized holding gains arising during period	\$ 13,000
Less: reclassification adjustment for gains included in net income	<u>(1,500)</u>
Net unrealized gains on securities	<u>\$ 11,500</u>

Prior service cost from plan amendment during period	\$ (1,600)
Less: amortization of prior service cost included in net periodic pension cost	<u>100</u>
Net prior service cost arising during period	(1,500)
Net loss arising during period	<u>(1,000)</u>
Defined benefit pension plans, net	<u><u>\$ (2,500)</u></u>

- (a) All items of other comprehensive income are displayed net of tax.
- (b) It is assumed that there was no sale or liquidation of an investment in a foreign entity. Therefore, there is no reclassification adjustment for this period.

9. In accordance with FAS 130, paragraph 131, sequence 240, amend paragraph 220-10-55-13 with no link to transition as follows:

220-10-55-13

{TABLE EDITS: underline highlighted numbers and put parentheses around 33}

Entity			
Notes to Financial Statements			
Year Ended December 31, 20X9			
	Before-Tax Amount	Tax (Expense) or Benefit	Net-of- Tax Amount
Foreign currency translation adjustments	\$ 10,666	\$ (2,666)	\$ 8,000
Unrealized gains on securities:			
Unrealized holding gains arising during period	17,333	(4,333)	13,000
Less: reclassification adjustment for gains realized in net income	(2,000)	500	(1,500)
Net unrealized gains	15,333	(3,833)	11,500
Defined benefit pension plans:			
Prior service cost from plan amendment during period	(2,133)	533	(1,600)
Less: amortization of prior service cost included in net periodic pension cost	133	(33)	100

Net prior service cost arising during period	(2,000)	500	(1,500)
Net loss arising during period	<u>(1,333)</u>	<u>333</u>	<u>(1,000)</u>
Defined benefit pension plans, net	<u>(3,333)</u>	<u>833</u>	<u>(2,500)</u>
Other comprehensive income	<u>\$ 22,666</u>	<u>\$ (5,666)</u>	<u>\$ 17,000</u>

10. In accordance with FAS 128, paragraph 148, sequence 307, amend paragraph 260-10-55-43 with no link to transition as follows:

260-10-55-43

{TABLE EDITS: Append the description (highlighted in yellow) after the first instance of the word "Plus:", in the first column}

Second Quarter 20X1

Diluted EPS Computation

Income available to common stockholders	\$4,495,000
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Plus: Income impact of assumed conversions

Preferred stock dividends	<u>\$ 5,000</u> ^(a)
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Effect of assumed conversions	<u>5,000</u>
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Income available to common stockholders + assumed conversions	<u>\$4,500,000</u>
--	--------------------

Weighted-average shares	3,766,667
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Plus: Incremental shares from assumed conversions

Warrants	71,429 ^(b)
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Convertible preferred stock	<u>433,333</u> ^(c)
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Dilutive potential common shares	<u>504,762</u>
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Adjusted weighted-average shares	<u><u>4,271,429</u></u>
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Diluted EPS \$1.05

The equation for computing diluted EPS is:

$$\frac{\text{Income available to common stockholders} + \text{Effect of assumed conversions}}{\text{Weighted-average shares} + \text{Dilutive potential common shares}}$$

(a) 100,000 shares × \$0.05

(b) \$60 × 500,000 = \$30,000,000; \$30,000,000 ÷ \$70 = 428,571; 500,000 – 428,571 = 71,429 shares OR $[(\$70 - \$60) \div \$70] \times 500,000 \text{ shares} = 71,429 \text{ shares}$

(c) $(600,000 \text{ shares} \times 2/3) + (100,000 \text{ shares} \times 1/3)$

11. In accordance with FAS 128, paragraph 159, sequence 467.5, amend paragraph 260-10-55-70 with no link to transition as follows:

260-10-55-70

{TABLE EDITS: All highlighted areas below}

Computation of Basic EPS for the Year Ended December 31, 20X7:

Net income ^(a)	\$97,385,602
Weighted-average common shares outstanding	<u>25,000,000</u>
Basic earnings per share	<u>\$ 3.90</u>

Computation of assumed proceeds for diluted earnings per share:

Amount employees would pay if the weighted-average number of options outstanding were exercised using the average exercise price $(892,500^{(b)} \times \$30)$	\$26,775,000
Average unrecognized compensation cost in 20X7 (see computation)	10,944,050
Tax benefit deficiency that would be offset in paid-in capital (see computation)	<u>(215,539)</u>
Assumed proceeds	<u>\$37,503,511</u>

Computation of average unrecognized compensation cost in 20X7:

Beginning of period

Unrecognized compensation cost $(900,000 \times \$14.69)$	\$13,221,000
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End of the period

Beginning of period	\$13,221,000
Annual compensation cost recognized during 20X7, based on estimated forfeitures	(4,022,151) ^(a)
Annual compensation cost not recognized during the period related to outstanding options at December 31, 20X7, for which the requisite service is not expected to be rendered	(311,399) ^(c)
Total compensation cost of actual forfeited options	<u>(220,350) ^(d)</u>

Total unrecognized compensation cost, end of the period, based on actual forfeitures		<u>8,667,100</u>
Subtotal		<u>\$21,888,100</u>
Average total unrecognized compensation, based on actual forfeitures		<u>\$10,944,050</u>
Computation of tax benefit:		
Total compensation cost of average outstanding options	\$13,110,825^(e)	\$13,110,825^(e)
Intrinsic value of average outstanding options for the year ended December 31, 20X7 [892,500 × (\$44 — \$30)]	(12,495,000)	(12,495,000)
Excess of total compensation cost over estimated tax deduction	\$ 615,825	\$ 615,825
Tax benefit deficiency (\$615,825 × .35)	\$ 215,539	\$ 215,539
Assumed repurchase of shares:		
Repurchase shares at average market price during the year (\$37,503,511 ÷ \$44)	852,353	852,353
Incremental shares (892,500 — 852,353)	40,147	40,147
Computation of Diluted EPS for the Year Ended December 31, 20X7:		
Net income	<u>\$97,385,602</u>	<u>\$97,385,602</u>
Weighted-average common shares outstanding	<u>25,000,000</u>	<u>25,000,000</u>
Incremental shares	<u>40,147</u>	<u>40,147</u>
Total shares outstanding	<u>25,040,147</u>	<u>25,040,147</u>
Diluted earnings per share	<u><u>\$ 3.89</u></u>	<u><u>\$ 3.89</u></u>

- (a) Pre-tax annual share-based compensation cost is \$4,022,151 $[(821,406 \times \$14.69) \div 3]$. After-tax share-based compensation cost included in net income is \$2,614,398 $(\$4,022,151 - \$1,407,753)$. $(\$4,022,151 \times .35) = \$1,407,753$.
- (b) Share options granted at the beginning of the year plus share options outstanding at the end of the year divided by two equals the weighted-average number of share options outstanding in 20X7: $[(900,000 + 885,000) \div 2] = 892,500$. This example assumes that forfeitures occurred ratably throughout 20X7.
 $885,000$ (options outstanding at December 31, 20X7) $- 821,406$ (options for which the requisite service is expected to be rendered) $= 63,594$.
- (c) $63,594$ options $\times \$14.69$ (grant-date fair value per option) $= \$934,196$ (total fair value). $\$934,196 \div 3 = \$311,399$ (annual share-based compensation cost).
- (d) $15,000$ (forfeited options) $\times \$14.69$ (grant-date fair value per option) $= \$220,350$ (total fair value).
- (e) $(892,500 \times \$14.69) = \$13,110,825$.

12. In accordance with EITF Issue 03-6, Discussion, Sequence 111, amend paragraph 260-10-55-74 with no link to transition as follows:

260-10-55-74

{TABLE EDITS: Change column heading from "Preferred" to "Convertible Bonds"}

Net income		\$ 65,000
Less dividends paid:		
Class A common	\$ 20,000	<u>20,000</u>
Undistributed 20X1 earnings		<u>\$ 45,000</u>

Allocation of undistributed earnings:

To convertible bonds:

$$0.4(8,000) \div [0.4(8,000) + 0.6(10,000)] \times \$45,000 = \$15,652$$

$$\$15,652 \div 8,000 \text{ shares} = \$1.96 \text{ per share}$$

To common:

$$0.6(10,000) \div [0.4(8,000) + 0.6(10,000)] \times \$45,000 = \$29,348$$

$$\$29,348 \div 10,000 \text{ shares} = \$2.93 \text{ per share}$$

Basic earnings per share amounts:

	<u>Convertible Bonds</u>	<u>Class A</u>
Distributed earnings	\$ -	\$ 2.00
Undistributed earnings	<u>1.96</u>	<u>2.93</u>
Total	<u>\$ 1.96</u>	<u>\$ 4.93</u>

13. In accordance with EITF Issue 96-12, Exhibit 96-12B, sequence 118, amend paragraph 320-10-55-17 with no link to transition as follows:

320-10-55-17

{TABLE EDITS: Correct the Ending Amortized Cost for row 1 to 92, and for row 2 to 86}

<u>Period</u>	<u>Cash Flows</u>	<u>Income Recognized</u>	<u>Noncash Income</u>	<u>Negative Yield Adjustment Recognized</u>	<u>Ending Amortized Cost</u>
Acquisition	\$(100)				
Year 1	6	\$7.85	\$ 1.85	\$ (9.85)	\$92401.85
Year 2	6	-	(6)	-	86403.85
Year 3	86	-	(6)	-	-

14. Delete or relocate, as necessary, headings that immediately precede previously deleted paragraphs as detailed in the attached list.

15. Amend paragraph 220-10-00-1 as follows:

Paragraph Number	Action	Accounting Standards Update	Date
220-10-55-12	Amended	2009-02	07/01/2009
220-10-55-13	Amended	2009-02	07/01/2009

16. Amend paragraph 260-10-00-1 as follows:

Paragraph Number	Action	Accounting Standards Update	Date
260-10-55-43	Amended	2009-02	07/01/2009
260-10-55-70	Amended	2009-02	07/01/2009
260-10-55-74	Amended	2009-02	07/01/2009

17. Amend paragraph 320-10-00-1 as follows:

Paragraph Number	Action	Accounting Standards Update	Date
320-10-65-1	Amended	2009-02	07/01/2009
320-10-55-17	Amended	2009-02	07/01/2009

18. Amend paragraph 715-10-00-1 as follows:

Paragraph Number	Action	Accounting Standards Update	Date
715-10-15-8	Amended	2009-02	07/01/2009

19. Amend paragraph 805-10-S00-1 as follows:

Paragraph Number	Action	Accounting Standards Update	Date
805-10-S25-1	Amended	2009-02	07/01/2009
805-10-S30-1	Amended	2009-02	07/01/2009
805-10-S30-2	Amended	2009-02	07/01/2009
805-10-S30-3	Amended	2009-02	07/01/2009
805-10-S50-2	Amended	2009-02	07/01/2009
805-10-S50-3	Amended	2009-02	07/01/2009
805-10-S55-1	Amended	2009-02	07/01/2009
805-10-S55-2	Amended	2009-02	07/01/2009
805-10-S55-4	Amended	2009-02	07/01/2009
805-10-S99-3	Amended	2009-02	07/01/2009
805-10-S99-4	Amended	2009-02	07/01/2009
805-10-S99-5	Amended	2009-02	07/01/2009
805-10-S99-6	Amended	2009-02	07/01/2009
805-10-S99-7	Amended	2009-02	07/01/2009

20. Amend paragraph 810-10-00-1 as follows:

Paragraph Number	Action	Accounting Standards Update	Date
Business	Amended	2009-02	07/01/2009
810-10-30-2	Amended	2009-02	07/01/2009
810-10-30-4	Amended	2009-02	07/01/2009
810-10-30-6	Amended	2009-02	07/01/2009
810-10-50-3	Amended	2009-02	07/01/2009
810-10-55-9	Amended	2009-02	07/01/2009

21. Amend paragraph 922-350-00-1 as follows:

Paragraph Number	Action	Accounting Standards Update	Date
922-350-30-1	Amended	2009-02	07/01/2009

22. Amend paragraph 944-605-00-1 as follows:

Paragraph Number	Action	Accounting Standards Update	Date
944-605-05-7	Amended	2009-02	07/01/2009
944-605-05-8	Amended	2009-02	07/01/2009
944-605-25-24	Amended	2009-02	07/01/2009

23. Amend paragraph 970-323-00-1 as follows:

Paragraph Number	Action	Accounting Standards Update	Date
970-323-25-8	Amended	2009-02	07/01/2009

Paragraph		
260-10-45-15	> Diluted EPS and Related Topics > > Computation of Diluted EPS 260-10-45-15 [Paragraph not used]	moved
260-10-45-9	> Basic EPS 260-10-45-9 [Paragraph not used]	moved
340-10-55-1	> Illustrations 340-10-55-1 [Not used]	moved
360-10-35-12	> Adjusting the Residual Value in Leased Assets by a Third Party 360-10-35-12 [Not used]	moved
805-10-S25-1	> Push-Down Basis of Accounting Required in Limited Circumstances 805-10-S25-1 [Paragraph not used]	del (need Status section update)
805-10-S30-1	> Change of Accounting Basis in Master Limited Partnership Transactions 805-10-S30-1 [Paragraph not used]	del
805-10-S30-2	> Use of Residual Method to Value Acquired Assets Other than Goodwill 805-10-S30-2 [Paragraph not used]	del
805-10-S30-3	> Push-Down Basis of Accounting Required in Certain Limited Circumstances 805-10-S30-3 [Paragraph not used]	del
805-10-S50-2	> Loss Contingencies Assumed in a Business Combination 805-10-S50-2 [Paragraph not used]	del
805-10-S50-3	> Push-Down Basis of Accounting Required in Certain Limited Circumstances 805-10-S50-3 [Paragraph not used]	del
805-10-S55-1	> Push-Down Accounting 805-10-S55-1 [Paragraph not used]	del
805-10-S55-2	> Loss Contingencies Assumed in a Business Combination 805-10-S55-2 [Paragraph not used]	del
805-10-S55-4	> Liabilities Assumed in a Business Combination 805-10-S55-4 [Paragraph not used]	del
805-10-S99-1	> > > SAB Topic 2.A.7, Loss Contingencies Assumed in a Business Combination 805-10-S99-1 [Paragraph not used]	moved
805-10-S99-3	> > > SAB Topic 2.A.9, Liabilities Assumed in a Business Combination 805-10-S99-3 [Paragraph not used]	del
805-10-S99-4	> > > SAB Topic 5.J, Push Down Basis of Accounting Required in Certain Limited Circumstances 805-10-S99-4 [Paragraph not used]	del

Paragraph		
805-10-S99-6	> > > SEC Staff Announcement: Use of Residual Method to Value Acquired Assets Other than Goodwill 805-10-S99-6 [Paragraph not used]	del
805-10-S99-7	> > Comments Made by SEC Observer at EITF Meetings > > > SEC Observer Comment: Change of Accounting Basis in Master Limited Partnership Transactions 805-10-S99-7 [Paragraph not used]	del
815-10-55-61	> > Other Presentation Matters 815-10-55-61 [Paragraph not used]	moved
840-40-30-1	> Profit or Loss on Sale 840-40-30-1 [Paragraph not used]	moved
912-20-45-2, 912-20-45-3	> Income Statement 912-20-45-2 [Not used] 912-20-45-3 [Not used]	moved
922-350-30-1	> Prematurity Period—Programming and Other System Costs 922-350-30-1 [Not used]	del
944-605-05-7, 944-605-05-8	> Reinsurance of Short-Duration Contracts > > Distinguishing Prospective Reinsurance from Retroactive Reinsurance 944-605-05-7 [Paragraph not used] 944-605-05-8 [Paragraph not used]	del
944-605-25-24	> Reinsurance of Long-Duration Contracts 944-605-25-24 [Paragraph not used]	del