

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-20(roll-off)

Released: December 13, 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
605-25-65-1	12/12/2011	605-25-05-1 605-25-05-2 605-25-15-3A 605-25-15-4 605-25-25-2 605-25-25-5 605-25-25-6 605-25-30-2 605-25-30-3 605-25-30-4 605-25-30-5 605-25-30-6A 605-25-30-6B 605-25-30-6C 605-25-30-7 605-25-30-8 605-25-30-9 605-25-50-1 605-25-50-2 605-25-55-1 605-25-55-2 605-25-55-3 605-25-55-7 605-25-55-8 605-25-55-9 605-25-55-11 605-25-55-12 605-25-55-15 605-25-55-17 605-25-55-19 605-25-55-23 605-25-55-24 605-25-55-25 605-25-55-26 605-25-55-27

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		605-25-55-60
		605-25-55-61
		605-25-55-68
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605-28-65-1	12/13/2011	605-10-05-1 605-10-25-2A 605-25-15-2A 605-28-05-1 605-28-15-1 605-28-15-2 605-28-15-3 605-28-15-4 605-28-25-1 605-28-25-2 605-28-25-3 605-28-50-1 605-28-50-2 Milestone
985-605-65-1	12/12/2011	985-605-15-3 985-605-15-4 985-605-15-4A 985-605-25-10 985-605-55-211 985-605-55-212 985-605-55-213 985-605-55-214 985-605-55-215 985-605-55-216 985-605-55-217 985-605-55-218 985-605-55-219 985-605-55-220 985-605-55-221 985-605-55-222 985-605-55-223 985-605-55-224 985-605-55-225 985-605-55-226 985-605-55-227 985-605-55-228

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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
605-25-65-1	Paragraph superseded on 12/13/2011 after the end of the transition period stated in Accounting Standards Update No. 2009-13, <i>Revenue Recognition (Topic 605): Multiple-Deliverable Revenue Arrangements</i> .
605-28-65-1	Paragraph superseded on 12/13/2011 after the end of the transition period stated in Accounting Standards Update No. 2010-17, <i>Revenue Recognition—Milestone Method (Topic 605): Milestone Method of Revenue Recognition</i> .
985-605-65-1	Paragraph superseded on 12/13/2011 after the end of the transition period stated in Accounting Standards Update No. 2009-14, <i>Software (Topic 985): Certain Revenue Arrangements That Include Software Elements</i> .

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

Paragraph	Deleted Paragraph Heading
605-25-65-1	> Transition Related to Accounting Standards Update No. 2009-13, <i>Revenue Recognition (Topic 605): Multiple-Deliverable Revenue Arrangements</i>
605-28-65-1	> Transition Related to Accounting Standards Update No. 2010-17, <i>Revenue Recognition—Milestone Method (Topic 605): Milestone Method of Revenue Recognition</i>
985-605-65-1	> Transition Related to Accounting Standards Update No. 2009-14, <i>Software (Topic 985): Certain Revenue Arrangements That Include Software Elements</i>

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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