

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

Paragraph	Deleted/Amended/Added
210-20-45-1	> Right of Setoff Criteria Conditions
230-10-10-1	The primary objective of a statement of {RemoveGlossLink}cash{RemoveGlossLink} flows is to provide relevant information about the {AddGlossLink}cash{AddGlossLink} receipts and cash payments of an entity during a period.
230-10-45-23	Another example where cash receipts and payments include more than one class of cash flows involves a derivative instrument that includes a financing element at inception, other than a financing element inherently included in an at-the-market derivative instrument with no prepayments, because the borrower's cash flows are associated with both the financing element and the derivative <u>instrument</u> .
260-10-55-80	Move paragraph 55-80 to <i>precede</i> the heading, Case A: Contingently Convertible Debt with a Market Price Trigger
260-10-55-83	Move paragraph 55-83 to <i>precede</i> the heading, Case B: Contingently Convertible Debt with a Market Price Trigger, Issuer Must Settle...
310-10-50-22	50-22 Paragraph 460-10-50-2 {InsertSpace} states that an entity shall disclose certain loss contingencies even though the possibility of loss may be remote and cites specific examples.
350-30-55-1A	[Not used] [Paragraph not used]
805-20-25-18	Move paragraph 25-18 to <i>precede</i> the heading, Assets and Liabilities Arising from Contingencies
810-10-15-14	In Pending Content version of 15-14, in subparagraph b.1., correct the glossary links on terms "Kick-out rights" and "participating rights". These links should go to the pending (not current) versions of these terms.
815-10-30-3	30-3 A contract <u>recognized</u> under paragraph 815-10-25-2 because it meets the definition of a derivative instrument after acquisition by an entity shall be measured initially at its then-current fair value.
815-10-45-11	An instrument accounted for as a derivative <u>instrument</u> under this Subtopic that, at its inception
815-10-50-8A	50-8A For guidance on disclosures of information about derivative <u>instrument</u> transactions entered into in connection with the issuance of the contingently convertible securities, see paragraph 505-10-50-10.
815-40-55-41	Remove opening bracket below: b. Step 2. The settlement amount will not equal the difference between the fair value of a fixed number of the entity's equity shares and a fixed strike price (\$1,000). {Although the strike price to be received at settlement is fixed, the number of shares to be issued to the counterparty varies based on the entity's stock price on the settlement date. Because the only variable that can affect the settlement amount is the entity's stock price, which is an input to the fair value of a fixed-for-fixed forward contract on equity shares, the instrument is considered indexed to the entity's own stock.
820-10-55-61	Table text modified to remove unnecessary hyphens
825-10-50-8	Warranty obligations (see Topic 450) and the Product Warranties Subsections of Topic 460);-
830-20-35-6	35-6 Paragraph 320-10-35-36 explains <u>requires</u> that the entire change in the fair value of foreign-currency-denominated available-for-sale debt securities should be reported in other comprehensive income.
860-10-15-4	a. Except for transfers of servicing assets (see Subtopic Section 860-50-40) and for the transfers noted in the following paragraph, transfers of nonfinancial assets
942-320-50-4	notes to the financial statements

470-20-50-2A 470-20-65-3 605-25-55-38 605-25-55-40 605-25-55-43 through 55-44 605-25-55-82 605-25-65-1 810-10-65-2 860-20-50-2 through 50-4 860-20-55-24A 944-80-25-3 944-80-25-12 944-80-65-1 954-10-05-3 954-805-15-3 through 15-4	Remove extra <linum> elements
Forecasted Transaction	A transaction that is expected to occur for which there is no firm commitment. {InsertSpace} Because no transaction or event has yet occurred and the transaction or event when it occurs will be at the prevailing market price, a forecasted transaction does not give an entity any present rights to future benefits or a present obligation for future sacrifices.
Present Value	Present value is a tool used to link uncertain future amounts (cash flows or values) to a present amount using a discount rate (an application of the income approach) that is consistent with value maximizing behavior and capital market equilibrium.

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

820-10-55-61.gif	Table text modified to remove unnecessary hyphens
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