

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

Paragraph	Deleted/Amended/Added
320-10-35-32A	Amend source fragment data: FSP FAS115-1/124-1, paragraph 32A <u>13</u> , sequence 49.1
715-60-20	Full-Eligibility Fully Eligible Plan Participants Collectively, that group of former employees (including retirees) and active employees who have rendered service to or beyond their full eligibility date and who are expected to receive benefits under the plan, including benefits to their beneficiaries and covered dependents.
715-60-25-6	a. The accumulated postretirement benefit obligation for those employees, assuming that those employees (active plan participants) not yet fully eligible for benefits would terminate at their full eligibility date and that {add glossary link} fully eligible plan participants {add glossary link} would retire immediately, without considering any special termination benefits and b. The accumulated postretirement benefit obligation as measured in a -(a) adjusted to reflect the special termination benefits.
718-20-35-3	a. Incremental compensation cost shall be measured as the excess, if any, of the fair value of the modified award determined in accordance with the provisions of this Topic over the fair value of the original award immediately before its terms are modified, measured based on the share price and other pertinent factors at that date. As indicated in paragraph 718-10-30-20, references to fair value throughout this Topic shall be read also to encompass calculated value . The effect of the modification on the number of instruments expected to vest also shall be reflected in determining incremental compensation cost. The estimate at the modification date of the portion of the award expected to vest shall be subsequently adjusted, if necessary, in accordance with paragraph 718-10-35-3 paragraph 718-10-35-3 and other guidance in Examples 13 through 14 (see paragraphs 718-10-55-103 through 55-119 718-20-55-107 through 55-121). b. Total recognized compensation cost for an equity award shall at least equal the fair value of the award at the grant date unless at the date of the modification the performance or service conditions of the original award are not expected to be satisfied. Thus, the total compensation cost measured at the date of a modification shall be the sum of the following: 1. The portion of the grant-date fair value of the original award for which the requisite service is expected to be rendered (or has already been rendered) at that date 2. The incremental cost resulting from the modification. Compensation cost shall be subsequently adjusted, if necessary, in accordance with paragraph 718-10-35-3 paragraph 718-10-35-3 and other guidance in Examples 13 through 15 (see paragraph 718-10-55-103 through 55-121 718-20-55-107 through 55-121).
718-20-35-4	Examples 12 through 45 16 (see paragraphs 718-20-55-92 718-20-55-93 through 55-144) provide additional guidance
810-20-25-1	If a limited partnership has multiple general partners, the determination of which, if any, general partner within the group controls and, therefore, shall consolidate the limited partnership is based on an analysis of the relevant facts and circumstances circumstances . In situations involving multiple general partners, entities under common control are considered to be a single general partner for purposes of applying the guidance in this Subtopic.
815-10-55-90	This Example illustrates the concept of net share settlement Entity net share settlement . Entity A has a warrant to buy 100 shares of the common stock of Entity X at \$10 a share.

815-15-25-5	The fair value election is also available when a previously recognized financial instrument is subject to a {add glossary link} remeasurement (new basis) event {add glossary link} {add glossary link} <u>(new basis event)</u> {add glossary link} and the separate recognition of an embedded derivative. The fair value election may be made instrument by instrument. For purposes of this paragraph, a remeasurement (new basis) event <u>(new basis event)</u> is an event identified in generally accepted accounting principles, other than the recognition of an other-than-temporary impairment, that requires a financial instrument to be remeasured to its fair value at the time of the event but does not require that instrument to be reported at fair value on a continuous basis with the change in fair value recognized in earnings.
840-20-25-6	{add glossary link}Lease incentives {add glossary link}shall be recognized as reductions of rental expense by the lessee (reductions in rental revenue by the lessor) on a straight-line basis over the term of the new lease in accordance with paragraphs 840-20-25-1 through 25-2.
840-30-55-19	A {add glossary link}money-over-money lease{add glossary link} transaction raises
860-10-15-4(i)	i. {add glossary link}Money-over-money{add glossary link} and wrap lease transactions involving nonrecourse debt subject to Topic 840.
942-505-50-1B	For "adequately capitalized" or "undercapitalized" entities, the disclosure in paragraph 942-505-50-1A(e) 942-505-50-1(c) shall present
946-205-50-3	Nonregistered investment partnerships shall disclose per-share data for all common classes in general-purpose financial statements. However, it is permissible for {add glossary link}financial highlights{add glossary link} to be presented only for those classes of shares that are included in reports to those classes.
970-323-25-5	For guidance on determining whether a general partner shall consolidate a limited partnership or apply the equity method of accounting to its interests in the limited partnership, see paragraph 970-810-25-2970-810-25-3 .
978-720-05-1	This Subtopic addresses real estate time-sharing recognition issues for other expenses. Other expenses may include selling costs, {add glossary link}seller subsidies{add glossary link}, and owners association costs.

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

Notice to Constituents	Re-released wrapper and PDF to make the following amendments: • Replace TM symbol with "®" • Change version number from 4.1 to 4.2 • Add links to page numbers in table of contents.
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