

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-06

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

Paragraph	Deleted/Amended/Added
470-50-40-12	described in paragraph 470-50-40-10(a) <u>470-50-40-10</u>
820-10-55-62	Rotated table image
954-605-25-12	health care entity <u>as</u> a reduction
958-810-25-3	In the case of control of a related but separate NFP through a majority voting interest in the board of the other NFP by means other than ownership or sole corporate membership and an economic interest in other such organizations, consolidation is required, unless control does not rest with the majority holder of the majority voting interest, in which case consolidation is prohibited. An NFP has a majority voting interest in the board of another entity if it has the direct or indirect ability to appoint individuals that together constitute a majority of the votes of the fully constituted board (that is, including any vacant board positions). [SOP 94-3, paragraph 2011 , sequence 16826.1]
958-810-55-24	Patient care and other operation <u>operating</u> expenses
974-10-S99-1	(b) The trust's status as a real estate investment trust under applicable provisions of the Internal Revenue Code as amended shall be stated in a note referred to in the appropriate statements. Such note shall also indicate briefly the principal present assumptions on which the trust has relied in making or not making provisions <u>provisions</u> for Federal income taxes.

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

ASU 2010-07	Re-released wrapper and PDF for editorial correction: Patient care and other operation <u>operating</u> expenses
820-10-55-62.gif	Rotated table image
958-810-55-24.gif	Patient care and other operation <u>operating</u> expenses