

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-10

Released: June 30, 2011

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

This maintenance update includes non-substantive corrections to various Codification Topics and content.

This update also releases new versions of the DITA files for certain Sections 75 (XBRL Elements) contained in the FASB Accounting Standards Codification. These new files reflect updates to the links from XBRL elements in the evergreen taxonomy to the Codification. The evergreen taxonomy is a taxonomy exposed for public review and comment that reflects changes made to the development environment of the US GAAP Financial Reporting Taxonomy as they happen. The evergreen taxonomy is for public review and comment only and may not be used in the creation of filings to be submitted to the Securities and Exchange Commission (SEC). Release notes detailing the updates made to the evergreen taxonomy will be provided on a quarterly basis. See the FASB website for the latest release notes.

Paragraph	Deleted/Amended/Added
220-10-45-14A	Paragraph 220-10-55-12 <u>220-10-55-15</u> illustrates the disclosure of accumulated balances for components of other comprehensive income as a separate disclosure in the notes to financial statements.
310-10-55-1	Section released to correct image link error.
360-10-45-13	Section released to correct link error.
470-10-55-4	If viewed as a grace period, the borrower would classify the debt as current (see paragraph 470-10-45-12 <u>470-10-45-11</u>) unless it is probable that the borrower can cure the violation (comply with the covenant) within the grace period.
810-10-50-9	> Aggregation > Aggregation of Certain Disclosures
860-10-40-26	With respect to the condition in paragraph 860-10-40-24(b), even if <u>860-10-40-24(b), even if</u> the probability of ever holding inadequate collateral appears remote, the transferor would not maintain effective control unless the arrangement assures, by contract or custom, that the collateral is sufficient.
860-50-50-7	50-7 Paragraph
860-50-50-8	50-8 Paragraph
860-50-50-9	50-9 Paragraph
942-505-50-1	Noncompliance with regulatory capital requirements could materially affect the economic resources of a bank or <u>for</u> savings institution and claims to those resources.
954-815-50-1	see also paragraph paragraphs 954-225-45-4 through 45-7

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

ASU2011-05, paragraph 8	Re-released PDF and wrapper for an editorial correction. The ASU text is not shown as underlined for ease of readability: Paragraph 220-10-55-12 <u>220-10-55-15</u> illustrates the disclosure of accumulated balances for components of other comprehensive income as a separate disclosure in the notes to financial statements.
Qualifying Special-Purpose Entity	Re-deprecated superseded glossary term to correct a link error.
310-10-55-EITFD-80.gif	Released GIF file to correct image link error.