

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-07(roll-off)

Released: May 18, 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
860-10-65-3	5/15/2011	310-10-35-45
		310-10-50-5
		310-30-15-2
		310-30-15-9
		310-40-55-9
		310-40-55-10
		325-40-05-1
		325-40-15-2
		325-40-30-4
		325-40-35-10
		325-40-35-11
		325-40-35-12
		325-40-35-14
		325-40-35-15
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		325-40-55-13
		325-40-55-14
		325-40-55-15
		325-40-55-16
		325-40-55-17
		325-40-55-18
		325-40-55-19
		325-40-55-20
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		325-40-55-22
		325-40-55-23

		325-40-55-24
		325-40-55-25
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		405-20-50-1
		405-20-55-6
		405-20-55-7
		405-20-55-8
		460-10-55-16
		460-10-60-36
		470-50-50-1
		810-10-15-12
		810-10-55-41
		810-10-60-6
		810-10-60-7
		815-20-50-1
		820-10-15-3
		860-10-05-2
		860-10-05-4
		860-10-05-5
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	948-310-35-3A
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	Bankruptcy-Remote Entity
	Beneficial Interests
	Cleanup Call Option
	Commingling
	Condominium Structure
	Consolidated Affiliate
	Consolidated Affiliate of the Transferor

		Continuing Involvement Guaranteed Mortgage Securitization Participating Interest Proceeds QSPE Qualifying Special-Purpose Entity Repurchase Financing Set-off Right Standard Representations and Warranties Transferee Transferor Transferred Financial Assets Undivided Interest
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The transition paragraph listed in the following table was amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
860-10-65-3	Paragraph superseded on 05/18/2011 after the end of the transition period stated in FASB Statement No. 166, <i>Accounting for Transfers of Financial Assets</i> .

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

Paragraph	Deleted Paragraph Heading
405-20-55-6	>>>Transfers of Noncash Financial Assets to a Qualifying Special Purpose Entity
860-10-65-3	>Transition Related to FASB Statement No. 166, Accounting for Transfers of Financial Assets

The following amendments were made as a result of this update.

Paragraph	Deleted/Added/Amended
320-10-25-20	the guidance in paragraph {remove cross-reference link}860-10-35-3{remove cross-reference link} shall be applied.
320-10-40-3	the guidance in paragraph {remove cross-reference link}860-10-35-3{remove cross-reference link} shall be applied.
405-20-50-1	see paragraph {remove cross-reference link}860-30-50-2{remove cross-reference link}
460-10-60-35	see paragraph {remove cross-reference link}860-10-35-6{remove cross-reference link}

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

N/A	N/A
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