

FASB Accounting Standards Codification®

Editorial and maintenance update 2012-03

Released: February 1, 2012

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			
605-20-25-19	While the content is included in that Topic , nonutility <u>Topic, nonutility</u> generators			
805-30-55-11	Non-visual change: Replaced em dash with correct em dash character for print version.			
810-10-60-4	Non-visual change: Placed source fragment tags around existing text in order to correct highlighting from the cross reference report.			
860-10-40-34	benefits may arise when the remaining financial assets <u>financial assets</u> or beneficial interests			
860-40-00-1	Paragraph	Action	Accounting Standards Update	Date
	{Removed glossary link}Consolidated Affiliate of the Transferor{removed glossary link}	Amended	Accounting Standards Update No. 2009-16	12/23/2009
958-205-55-14	Corrected typo in bottom row, third column of table image: \$ 24,432 <u>24,342</u>			
985-605-25-40	Such an assessment shall include the factors discussed in paragraphs 958-605-25-33 through 25-34 <u>985-605-25-33 through 25-34</u> .			

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

Accounting Standards Update No. 2011-10; ASU2011-10.pdf	Re-released wrapper and PDF to remove processing annotation from page 9, instruction 6.
Proposed ASU 1900-200—Receivables (Topic 310); Proposed ASU Receivables (Topic 310) Deferral of the Effective Date of Disclosures about Troubled Debt Restructurings.pdf	Deprecated wrapper and PDF following the release of the final version of this proposed ASU (Accounting Standards Update No. 2011-01).
Proposed ASU 1900-100—Transfers and Servicing (Topic 860); Proposed ASU Transfers and Servicing (Topic 860) Reconsideration of Effective Control.pdf	Deprecated wrapper and PDF following the release of the final version of this proposed ASU (Accounting Standards Update No. 2011-03).
Proposed ASU 1880-100—Receivables (Topic 310); Proposed ASU Receivables (Topic 310) Clarifications to Accounting for Troubled Debt Restructurings by Creditors.pdf	Deprecated wrapper and PDF following the release of the final version of this proposed ASU (Accounting Standards Update No. 2011-02).