

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-03

Released: February 26, 2010

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

Paragraph	Deleted/Amended/Added																				
310-10-50-10	the scope of Topic 815 <u>Subtopic 815-10</u> .																				
320-10-20	Trading An activity involving securities sold in the near term and held for only a short period of time. The term trading contemplates a holding period generally measured in hours and days rather than months or years. See paragraph 948-310-25-29 <u>48-310-40-1</u> for clarification of the term trading for a mortgage banking entity.																				
360-20-55-10	(see paragraph 976-605-55-13 <u>976-605-55-13</u>)																				
360-20-55-38	15% of the sales value (15% × \$1,032,000 = \$154,800)																				
470-20-25-26	guidance in paragraph 470-20-30-29 <u>470-20-30-31</u> .																				
470-20-30-31	allocated by to the liability and equity components																				
470-20-55-80	<table> <tr> <td>Debt</td><td>1,000,000,000 <u>100,000,000</u></td></tr> <tr> <td>Additional paid-in capital—conversion option</td><td>62,252,000</td></tr> <tr> <td>Loss on extinguishment</td><td>1,704,000</td></tr> <tr> <td>Deferred tax liability</td><td>9,583,000</td></tr> <tr> <td>Debt discount</td><td>23,956,000</td></tr> <tr> <td>Cash</td><td>100,000,000</td></tr> <tr> <td>Common stock at par</td><td>3,000</td></tr> <tr> <td>Additional paid-in capital—share issuance</td><td>39,997,000</td></tr> <tr> <td>Deferred income tax benefit (\$1,704,000 × 40%)</td><td>682,000</td></tr> <tr> <td>Additional paid-in capital [(\$23,956,000 – \$1,704,000) × 40%]</td><td>8,901,000</td></tr> </table>	Debt	1,000,000,000 <u>100,000,000</u>	Additional paid-in capital—conversion option	62,252,000	Loss on extinguishment	1,704,000	Deferred tax liability	9,583,000	Debt discount	23,956,000	Cash	100,000,000	Common stock at par	3,000	Additional paid-in capital—share issuance	39,997,000	Deferred income tax benefit (\$1,704,000 × 40%)	682,000	Additional paid-in capital [(\$23,956,000 – \$1,704,000) × 40%]	8,901,000
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605-15-15-2	Delete line break in list item b: 605-15-15-2 The guidance in this Subtopic applies to the following transactions: a. Sales in which a product may be returned, whether as a matter of contract or as a matter of existing practice, either by the ultimate customer or by a party who resells the product to others. The product may be returned for a refund of the purchase price, for a credit applied to amounts owed or to be owed for other purchases, or in exchange for other products. The purchase price or credit may include amounts related to incidental services, such as installation. However, exchanges by ultimate customers of one item for another of the same kind, quality, and price (for example, one color or size for another) are not considered returns for purposes of this Subtopic. b. Sales by a manufacturer who repurchases the product subject to an operating lease with the buyer.																				
810-10-05-13	Consequently, a standard for consolidation that requires ownership of voting stock or some other form of decision-making ability is not appropriate for such entities.																				
815-15-25-1	c. A separate instrument with the same terms as the embedded derivative would, pursuant to Section 815-10-15, be a derivative instrument subject to the requirements of this Subtopic <u>Topic</u> . (The initial net investment for the hybrid instrument shall not be considered to be the initial net investment for the embedded derivative.)																				
820-10-65-7	> Transition Related to Accounting Standards Update No. 2010-XX <u>2010-06</u>, Fair Value Measurements and																				

	Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements 65-7 The following represents the transition and effective date information related to Accounting Standards Update No. 2010-XX <u>2010-06</u> , <i>Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements</i> :
835-20-55-3	Paragraphs 980-835-25-1, 980-835-35-1 <u>980-835-35-30</u> , and 980-835-35-1 address
908-710-30-1	Paragraph Section not used
942-505-50-1H	paragraph 942-10-15-2 <u>942-10-15-2</u> shall disclose
954-805-50-2	Deleted extra <linum> tags
958-205-55-49	NFP A's disclosure under paragraph 958-205-50-3 <u>958-205-50-2</u> follows.

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

ASU 2009-01 ASU 2009-02 ASU 2009-03 ASU 2009-04 ASU 2009-05 ASU 2009-06 ASU 2009-07 ASU 2009-08 ASU 2009-09 ASU 2009-10	Re-released wrappers and PDFs to update security settings
ASU 2009-10	Changed wrapper ASU Category metadata value to "SEC"
ASU 2009-11 ASU 2009-12 ASU 2009-13 ASU 2009-14 ASU 2009-15 ASU 2009-16 ASU 2009-17 ASU 2010-01 ASU 2010-02 ASU 2010-03 ASU 2010-04 ASU 2010-05 ASU 2010-06 ASU 2010-07 ASU 2010-08 Proposed ASU EITF090I - Receivables (Topic 310) Proposed ASU EITF090J - Stock Compensation (Topic 718) Proposed ASU 1740-100 - Derivatives and Hedging (Topic 815) Proposed ASU 1750-100 - Consolidation (Topic 810) Proposed ASU 1760-100 - Subsequent Events (Topic 855) Proposed ASU EITF090F - Entertainment - Casinos (Topic 924) Proposed ASU EITF090B - Financial Services (Topic 944) Proposed ASU EITF090G - Financial Services (Topic 944)	Re-released wrappers and PDFs to update security settings
Proposed ASU EITF090G - Financial Services (Topic 944)	Re-release wrapper for editorial correction: Proposed Accounting Standards Update— Entertainment—Casinos (Topic 924) <u>Financial Services—Insurance (Topic 944)</u> : Accounting for Costs Associated with Acquiring or Renewing Insurance Contracts (A consensus of the FASB Emerging Issues Task Force)