

Pre-Codification Ref/Description		Codification Topic	Codification Subtopic
SFAS 5	Accounting for Contingencies	310 Receivables	10 Overall
		450 Contingencies	20 Loss Contingencies
SFAS 13	Accounting for Leases	840 Leases	
SFAS 15	Accounting for Debtors and Creditors for Troubled Debt Restructurings	310 Receivables	40 Troubled Debt Restructurings by Creditors
SFAS 28	Accounting for Sales with Leasebacks	840 Leases	40 Sale-Leaseback Transactions
SFAS 34	Capitalization of Interest Costs	835 Interest	20 Capitalization of Interest
SFAS 52	Foreign Currency Translation	830 Foreign Currency Matters	
SFAS 65	Accounting for Certain Mortgage Banking Activities (as amended by SFAS 140)	948 Financial Services - Mortgage Banking	
SFAS 66	Accounting for Sales of Real Estate	360 Property, Plant, and Equipment	20 Real Estate Sales
SFAS 72	Accounting for Certain Acquisitions of Banking and Thrift Institutions	805 Business Combinations	
SFAS 86	Accounting for the Costs of Computer Software to Be Sold, Leased, or Otherwise Marketed	985 Software	20 Costs of Software to Be Sold, Leased or Marketed
SFAS 87	Employer's Accounting for Pensions	715 Compensation - Retirement Benefits	
SFAS 91	Accounting for Nonrefundable Fees and Costs Associated with Originating or Acquiring Loans and Initial Direct Costs of Leases	310 Receivables	20 Nonrefundable Fees and Other Costs
SFAS 94	Consolidation of All Majority-owned Subsidiaries	810 Consolidation	10 Overall
SFAS 106	Employer's Accounting for Postretirement Benefits Other Than Pensions	715 Compensation - Retirement Benefits	
SFAS 109	Accounting for Income Taxes	740 Income Taxes	
SFAS 114	Accounting by Creditors for Impairment of a Loan	310 Receivables	
SFAS 115	Accounting for Certain Investments in Debt and Equity Securities	320 Investments - Debt and Equity Securities	

Pre-Codification Ref/Description		Codification Topic	Codification Subtopic
SFAS 125	Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities (superseded by SFAS 140)	860 Transfers and Servicing	
SFAS 133	Accounting for Derivative Instruments and Hedging Activities (as amended by SFAS 149)	815 Derivatives and Hedging	
SFAS 140	Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities (as amended by SFAS 166)	860 Transfers and Servicing	
		405 Liabilities	20 Extinguishments of Liabilities
SFAS 141R	Business Combinations	805 Business Combinations	
SFAS 142	Goodwill and Other Intangible Assets	350 Intangibles - Goodwill and Other	
SFAS 144	Accounting for the Impairment of Long-Lived Assets	360 Property, Plant, and Equipment	
SFAS 149	Amendment of Statement 133 on Derivative Instruments and Hedging Activities	815 Derivatives and Hedging	10 Overall
SFAS 154	Accounting Changes and Error Corrections	250 Accounting Changes and Error Corrections	
SFAS 155	Accounting for Certain Hybrid Financial Instruments	815 Derivatives and Hedging	15 Embedded Derivatives
SFAS 156	Accounting for Servicing of Financial Assets	860 Transfers and Servicing	50 Servicing Assets and Liabilities
SFAS 157	Fair Value Measurements	820 Fair Value Measurements and Disclosures	
SFAS 159	Fair Value Option	825 Financial Instruments	10 Overall
SFAS 166	Accounting for Transfers of Financial Assets	860 Transfers and Servicing	10 Overall
		320 Investments - Debt and Equity Securities	
SFAS 167	Amendments of FASB Interpretation No. 46(R)	810 Consolidation	10 Overall

Pre-Codification Ref/Description			Codification Topic	Codification Subtopic
DIG	Issue B40	Application of Paragraph 13(b) to Securitized Interests in Prepayable Financial Assets	815 Derivatives and Hedging	15 Embedded Derivatives
EITF	90-5	Exchanges of Ownership Interests between Entities under Common Control	852 Reorganizations	10 Overall
EITF	96-19	Debtor's Accounting for a Modification or Exchange of Debt Instruments	470 Debt	50 Modification and Extinguishments
EITF	99-20	Recognition of Interest Income and Impairment on Purchased and Retained Interests in Securitized Financial Assets	325 Investments - Other	40 Beneficial Interests in Securitized Financial Assets
EITF	03-16	Accounting for Investments in Limited Liability Companies	323 Investments - Equity Method and Joint Ventures	30 Partnerships, Joint Ventures and Limited Liability Entities
EITF	06-4	Accounting for Deferred Compensation and Postretirement Benefit Aspects of Endorsement Split-Dollar Life Insurance Arrangements	715 Compensation - Retirement Benefits	60 Defined Benefit Plans - Other Postretirement
EITF	06-5	Accounting for Purchases of Life Insurance - Determining the Amount That Could Be Realized in Accordance with FASB TB 85-4	325 Investments - Other	30 Investments in Insurance Contracts
EITF	06-10	Accounting for Deferred Compensation and Postretirement Benefit Aspects of Collateral Assignment Split-Dollar Life Insurance Arrangements	715 Compensation - Retirement Benefits	60 Defined Benefit Plans - Other Postretirement
EITF	Topic D-46	Accounting for Limited Partnership Investments	323 Investments - Equity Method and Joint Ventures	30 Partnerships, Joint Ventures and Limited Liability Entities
EITF	Topic D-97	Push-Down Accounting	805 Business Combinations	50 Related Issues
TB	85-4	Accounting for Purchases of Life Insurance	325 Investments - Other	30 Investments in Insurance Contracts
INT	14	Reasonable Estimation of the Amount of a Loss	450 Contingencies	20 Loss Contingencies

Pre-Codification Ref/Description		Codification Topic	Codification Subtopic
INT	39	Offsetting of Amounts Related to Certain Contracts	210 Balance Sheet 20 Offsetting
INT	41	Offsetting of Amounts Related to Certain Repurchases and Reverse Repurchase Agreements	210 Balance Sheet 20 Offsetting
INT	48	Accounting for Uncertainty in Income Taxes	740 Income Taxes 10 Overall
ARB	43	Chapter 1, Section B	505 Equity 30 Treasury Stock
APBO	12	Omnibus Opinion – 1967	710 Compensation-General 10 Overall
APBO	16	Business Combinations	805 Business Combinations
APBO	17	Intangible Assets	350 Intangibles - Goodwill and Other
APBO	20	Accounting Changes	250 Accounting Changes and Error Corrections
APBO	21	Interest on Receivables and Payables	835 Interest 30 Imputation of Interest
APBO	25	Accounting for Stock Issued to Employees	718 Compensation - Stock Compensation
APBO	30	Reporting the Results of Operations	225 Income Statement 20 Extraordinary and Unusual Items
PB	4	Accounting for Foreign Debt/Equity Swaps	942 Financial Services - Depository and Lending 310 Receivables
PB	6	Amortization of Discounts on Certain Acquired Loans*	
PB	11	Accounting for Preconfirmation Contingencies in Fresh-Start Reporting	852 Reorganizations 10 Overall
SOP	90-7	Financial Reporting by Entities in Reorganization Under the Bankruptcy Code	852 Reorganizations 10 Overall
SOP	92-3	Accounting for Foreclosed Assets (superseded by SFAS 144)*	
SOP	93-6	Employers' Accounting for Employee Stock Ownership Plans	718 Compensation - Stock Compensation 40 Employee Stock Ownership Plans

Pre-Codification Ref/Description			Codification Topic	Codification Subtopic
SOP	98-1	Accounting for the Costs of Computer Software Developed or Obtained for Internal Use	350 Intangibles - Goodwill and Other	40 Internal-Use Software
SOP	98-5	Reporting on the Costs of Start-Up Activities	720 Other Expenses	15 Start-Up Costs
SOP	03-3	Accounting for Certain Loans or Debt Securities Acquired in a Transfer	310 Receivables	30 Loans and Debt Securities Acquired with Deteriorated Credit Quality

APBO Accounting Principles Board Opinion
ARB Accounting Research Bulletin
DIG Derivatives Implementation Group
EITF Emerging Issues Task Force
INT FASB Interpretation
PB AICPA Practice Bulletin
SFAS Statement of Financial Accounting Standards
SOP AICPA Statement of Position
TB FASB Technical Bulletin

* Pre-Codification Standard referenced in the Call Report instructions, but not codified in the Accounting Standards Codification.

The FASB Accounting Standards Codification™ --- Topic Quick Guidance

100	General Principles	820	Fair Value Measurements and Disclosures
105	Generally Accepted Accounting Principles	825	Financial Instruments
		830	Foreign Currency Matters
200	Presentation	835	Interest
205	Presentation of Financial Statements	840	Leases
210	Balance Sheet	845	Nonmonetary Transactions
215	Statement of Shareholder Equity	850	Related Party Disclosures
220	Comprehensive Income	852	Reorganizations
225	Income Statement	855	Subsequent Events
23	Statement of Cash Flows	860	Transfers and Servicing
235	Notes to Financial Statements		
250	Accounting Changes and Error Corrections	900	Industry
255	Changing Prices	905	Agriculture
260	Earnings Per Share	908	Airlines
270	Interim Reporting	910	Contractors - Construction
272	Limited Liability Entities	912	Contractors - Federal Government
274	Personal Financial Statements	915	Development Stage Entities
275	Risks and Uncertainties	920	Entertainment - Broadcasters
280	Segment Reporting	922	Entertainment - Cable Television
		924	Entertainment - Casinos
300	Assets	926	Entertainment - Films
305	Cash and Cash Equivalents	928	Entertainment - Music
310	Receivables	930	Extractive Activities - Mining
320	Investments - Debt and Equity Securities	932	Extractive Activities - Oil and Gas
323	Investments - Equity Method and Joint Ventures	940	Financial Services - Broker and Dealers
325	Investments - Other	942	Financial Services - Depository and Lending
330	Inventory	944	Financial Services - Insurance
340	Other Assets and Deferred Costs	946	Financial Services - Investment Companies
350	Intangibles - Goodwill and Other	948	Financial Services - Mortgage Banking
360	Property, Plant, and Equipment	950	Financial Services - Title Plant
		952	Franchisors
400	Liabilities	954	Healthcare Entities
405	Liabilities	958	Not-for-Profit Entities
410	Asset Retirement and Environmental Obligations	960	Plan Accounting - Defined Benefit Pension Plans
420	Exit or Disposal Cost Obligations	952	Plan Accounting - Defined Contribution Pension Plans
430	Deferred Revenue	965	Plan Accounting - Health and Welfare Benefit Plans
440	Commitments	970	Real Estate - General
450	Contingencies	972	Real Estate - Common Interest Realty Associations
460	Guarantees	974	Real Estate - Real Estate Investment Trusts
470	Debt	976	Real Estate - Retail Land
480	Distinguishing Liabilities from Equity	978	Real Estate - Time-Sharing Activities
		980	Regulated Operations
500	Equity	985	Software
505	Equity	995	U.S. Steamship Entities
600	Revenue		ASC Section List
605	Revenue Recognition	5	Overview and Background
		10	Objectives
700	Expenses	15	Scope and Exceptions
705	Cost of Sales and Services	20	Glossary
710	Compensation - General	25	Recognition
712	Compensation - Nonretirement Postretirement Benefits	30	Initial Measurement
715	Compensation - Retirement Benefits	35	Subsequent Measurement
718	Compensation - Stock Compensation	40	Derecognition
720	Other Expenses	45	Other Presentation Matters
730	Research and Development	50	Disclosure
740	Income Taxes	55	Implementation Guidance and Illustrations
		60	Relationships
800	Broad Transactions	65	Transition and Open Effective Date Information
805	Business Combinations	70	Grandfathered Guidance
808	Collaborative Arrangements	75	XBRL Definitions
810	Consolidation	S99	SEC Materials
815	Derivatives and Hedging		