

**IASB Editorial corrections and changes to:**

***Bound Volume 2008***

***Eligible Hedged Items***

***Reclassification of Financial Assets***

**Date: 4 November 2008**

<b>Document</b>	<b>Position in text</b>	<b>Deleted</b>	<b>Substituted/inserted</b>
IAS 1 BV page 906	paragraph 106(d)(ii)	'income: and'	'income; and'
IAS 1 BV page 947	in the row 'Cash flow hedges'	'667' and '4,000'	'(667)' and '(4,000)'
IAS 38 BV page 1857	in title of IAS 1	'Assets'	'Statements'
<i>Eligible Hedged Items</i> page 8	paragraph BC172B	'should be applied'	
<i>Reclassification of Financial Assets</i> page 6	paragraph number	'103G'	'103H'
	paragraph AG8	'original effective interest rate ... profit or loss'	the following text:
'original effective interest rate or, when applicable, the revised effective interest rate calculated in accordance with paragraph 92. The adjustment is recognised in profit or loss as income or expense.'			
<i>Reclassification of Financial Assets</i> page 10	In instruction box, after 'is added and'		'a heading and'