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| Project | Fair Value Measurement |
| Topic | Cover note |

Objective of this meeting

1. At this meeting, we will present a summary of the comment letters received on the exposure draft *Fair Value Measurement* and a preliminary project plan.
2. The agenda papers for this session are as follows:

| Agenda paper | Title |
|---------------------|--------------------------|
| 2 | Cover note |
| 2A | Comment letter summary |
| 2B | Preliminary project plan |

3. At this meeting, we will ask the Board to confirm whether it agrees with the redeliberation plan in Agenda Paper 2B.

This paper has been prepared by the technical staff of the IASCF for discussion at a public meeting of the IASB.

The views expressed in this paper are those of the staff preparing the paper. They do not purport to represent the views of any individual members of the IASB.

Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRIC or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in IASB *Update*. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.