



Staff Paper

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Project **Fair value measurement**

Topic **Cover note**

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## Papers for and objective of this meeting

1. The agenda papers for this session are as follows:

Agenda paper		Title
IASB	FASB	
9	8	Cover note
9A	9	Comment letter summary
9B	10	Preliminary project plan

2. At this meeting, we will present the following:

- (a) a summary of the comment letters received on:
- (i) the FASB’s exposure draft of a proposed Accounting Standards Update (ASU) *Amendments for Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs*
  - (ii) the IASB’s exposure draft *Measurement Uncertainty Analysis Disclosure for Fair Value Measurements* (a limited re-exposure of a proposed disclosure in the May 2009 exposure draft *Fair Value Measurement*)
- (b) a preliminary project plan.

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**IASB / FASB Staff paper**

3. At this meeting, we will ask the boards to confirm whether they agree with the project plan in Agenda Paper 9B (IASB) / 10 (FASB).