



Staff Paper

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Project	<b>Fair value measurement</b>
Topic	<b>Cover note</b>

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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	
2	28	Cover note
2A	28A	Effective date of an IFRS on fair value measurement
2B	28B	Transition method and effective date

### Next steps

2. In conformity with the project plan presented to the boards in September 2010, this meeting will complete the discussions about fair value measurement prior to the IASB issuing an IFRS on fair value measurement and the FASB publishing amendments to Topic 820 resulting from the IASB's and FASB's discussions on their joint fair value measurement project.

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