

Staff Paper

IASB/FASB Meeting Week beginning 28 March 2011

IASB Agenda reference

la **1**

FASB Agenda

reference

62

Project

Insurance contracts

Topic

Cover note

Overview of papers

- At this meeting, the staff intend to present Agenda paper 1A/62 on whether the
 residual or composite margin should be locked-in at inception or unlocked over
 the life of the contracts.
- 2. The staff will also give an oral update on the 24 March 2011 Insurance Working Group meeting.
- 3. The boards will not be asked to make any decisions at this meeting.

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