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Project	IFRS 13 <i>Fair Value Measurement</i>		
Topic	Cover note		

Background

1. In this session, the staff will provide an overview of IFRS 13 *Fair Value Measurement*, including a comparison of IFRS 13 with Topic 820 *Fair Value Measurement* in US GAAP. More information about the IFRS and the project leading to its publication can be found on our website at <http://www.ifrs.org/Current+Projects/IASB+Projects/Fair+Value+Measurement/Fair+Value+Measurement.htm>.
2. At the session, the staff will take the WSS through the attached presentation.

This paper has been prepared by the technical staff of the IFRS Foundation 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 IFRS Interpretations Committee 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.