

# Fair Value Issues

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**Accounting Policy and Disclosure**

# Fair Value Stats

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- Reported at FV:
  - All banks > \$500MM:  $\approx 24\%$  of assets at FV
  - D10 banks > \$500MM:  $\approx 12\%$  of assets at FV
- Reported at FV:
  - All banks:  $\approx 24\%$  of assets at FV
  - D10 banks:  $\approx 21\%$  of assets at FV

# Efforts to Increase “Fair Value” Accounting

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- FASB and IASB considering greater use of fair value in Financial Instruments Projects
  - FASB to issue document for public comment this fall
  - IASB issued several consultative documents summer 2009
  - joint roundtables being held