

## **Summary of Decisions Reached – FASB Board Meeting 9-24-08**

The Board considered and ratified the consensus reached at the September 10, 2008 EITF meeting on Issue No. 08-5, "Issuer's Accounting for Liabilities Measured at Fair Value with a Third-Party Credit Enhancement."

The Board also considered and ratified consensus-for-exposure reached at the September 10, 2008 EITF meeting on Issues No. 08-6, "Equity Method Investment Accounting Considerations," No. 08-7, "Accounting for Defensive Intangible Assets," and No. 08-8, "Accounting for an Instrument (or an Embedded Feature) with a Settlement Amount That Is Based on the Stock of an Entity's Consolidated Subsidiary."