

**FASB EMERGING ISSUES TASK FORCE**  
**Proposed June 11, 2013 Meeting Agenda (Revised June 8, 2013)**

<u>Issue Number</u>	<u>Issue</u>	<u>Proposed Time</u>	<u>Staff Assigned</u>
	Administrative Matters	8:30-8:45	Gupta
12-G	Accounting for the Difference between the Fair Value of the Assets and the Fair Value of the Liabilities of a Consolidated Collateralized Financing Entity	8:45-9:45	Brown/ McKinney
	*** BREAK ***	9:45-10:00	
13-A	Inclusion of the Fed Funds Effective Swap Rate (or Overnight Index Swap Rate) as a Benchmark Interest Rate for Hedge Accounting Purposes	10:00-11:00	Goswami/ Kane
13-C	Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carryforward or Tax Credit Carryforward Exists	11:00-12:00	Walsh/ Irwin
	*** LUNCH ***	12:00-1:00	
13-D	Determination of Whether a Performance Target That Is Allowed to Be Met after the Requisite Service Has Been Provided by the Employee Is a Vesting Condition or a Condition That Affects the Grant-Date Fair Value of the Awards	1:00-2:00	Mottley/ Walsh
	*** BREAK ***	2:00-2:15	
13-E	Reclassification of Collateralized Mortgage Loans upon a Troubled Debt Restructuring	2:15-3:45	Goswami/ Sanguolo
12-H	Accounting for Service Concession Arrangements	3:45-4:45	Gagnon/ Mottley