


2009 Accounting for Other Real Estate Owned (OREO)

 <p>WEBINAR SEMINAR</p>	Date:	July 30, 2009
	Time:	1:30 – 3:30 p.m. Central Time
	CPE Available:	NA
	Seminar Code:	SW2-1235
	Seminar Description:	In today's environment, many institutions are experiencing increased levels of foreclosed properties. This webinar provides you with the knowledge to properly account for these transactions at acquisition and disposition. This discussion will deal with the often complex issue of gain recognition upon the sale of foreclosed assets. Learn specifics and receive practical recommendations related to supporting your OREO valuations.
Who Should Attend:	CEOs, CFOs, controllers, auditors and accountants.	
Program Highlights:	Program highlights include the following: Proper Accounting Treatment under Generally Accepted Accounting Principles (GAAP) During Initial Acquisition (Establishing the Initial Carrying Value and Gain and Loss Treatment); Holding Period (Subsequent Expenditures, Capital Improvements, Subsequent Impairment); Disposition (Gain and Loss Treatment, Seller Financed Transactions); Practical Applications (15 fact based examples or Q&A scenarios adapted from the OCCs most recent Accounting Advisory Series). Practical Information Specific to Nationally Chartered Banks: OREO Defined, Allowable Acquisition Methods, Appraisal Requirements, Allowable Expenditures, Holding Period Requirements, Disposition Methods and Requirements.	
Seminar Speakers:	Rodney McFadden is a Financial Institution Audit Division Manager for Pattillo, Brown & Hill, L.L.P. Rodney has been an instructor for the Texas Banker's Association Internal Audit School and their Bank Secrecy Act Audit Seminar.	
What is a Webinar Seminar?	This program includes 90 minutes of instruction and 30 minutes live Q&A. Each registrant provides one connection to the live webinar and 30 days access to the online seminar. You may have unlimited participants on your connection by speaker phone.	
What are the costs?	Tuition is \$250 per 'site license,' and listeners on your connection are unlimited.	

REGISTRATION FORM

DO NOT RETURN THIS FORM TO THE MISSISSIPPI BANKERS ASSOCIATION.

Please return it to the address or fax number at the bottom of this form.

Contact Name: _____ **Bank:** _____

Street Address: _____ **City, State, ZIP:** _____

Phone: _____ **Fax:** _____

Email (required): _____

Seminar Code (see the top of this sheet): _____

Please check all that apply:
 Live webinar/materials (live hookup) \$250 mem \$500 nonmem
 CD/materials \$270 mem \$540 nonmem

Method of Payment: MasterCard VISA AMEX Discover *Payment must accompany registration (do not fax a copy of a check).*

Card Number: _____

Exp. Date: _____ Security Code on Back of Card: _____

Signature: _____

Please register one of these three ways:

1. **By Mail:** Bankers Ed, 5700 South Mopac, Suite C310, Austin, TX 78749
2. **By Fax:** (512) 381-1571
3. **By Phone:** Call (888) 262-7701 with credit card information
4. **By Web:** <http://www.bankersed.com/MSBANKERS/catalog.asp>