

EXHIBIT 2
Examples of Required Disclosures under SFAS 157

1. Assets measured at fair value on a recurring basis (amounts in thousands). Adapted from the table in para. A34 of SFAS 157

Assets	Total 12/31/XX	Quoted Prices: Level 1	Significant Other Inputs: Level 2	Significant Nonobservable Inputs: Level 3
Trading securities	\$230	\$210	\$20	
Available for sale	150	150		
Derivatives	120	50	30	\$40
Total	\$500	\$410	\$50	\$40

A similar table is required for liabilities

2. Assets measured at fair value on a recurring basis using significant unobservable inputs (amounts in thousands). Adapted from the table in para. A35 of SFAS 157.

Assets	Derivatives
Beginning balance	\$28
Total gains/losses, realized/unrealized in earnings	22
in other comprehensive income	8
Purchases, issuances, and settlements	(14)
Transfers in or out of Level 3	(4)
Ending balance	\$40

Amount of total gains/losses for the period in earnings (or changes in net assets) due to changes in unrealized gains/losses from assets still held at date of reporting is \$14.

A similar table is required for liabilities.

3. Assets measured at fair value on a nonrecurring basis (amounts in thousands). Adapted from the table in para. A36 of SFAS 157.

Assets	12/31/XX	Fair Value Measurements Using			Total gain/loss
		Level 1	Level 2	Level 3	
Long-lived assets held and used	\$150		\$150		(\$50)
Goodwill	60			60	(70)
Long-lived assets held for sale	52	52			(30)
Total					(\$150)

A similar table is required for liabilities.