

Case 11-2(b) Fair Value Disclosures**Data Tables**

(U.S. dollar amounts in thousands)

Fair Value Data Table					
Instrument	Beginning Balance — 1/1/2012	Purchase Value / Date	Fair Value at Transfer Date	Ending Balance — 12/31/2012	Income Statement Line Item
1. CDO	N/A	50 / 6/1/12	40	25	Trading revenues
2. MBS	N/A	85 / 9/1/12	N/A	75	Trading revenues
3. ARS	75	N/A	55	50	Other revenues
4. Equity security of nonpublic company (PEI)	90	N/A	N/A	0	Other revenues
5. IR swap (asset)	N/A	0 / 1/2/2012	N/A	40	Trading revenues
5a. IR swap portfolio — gross asset values	200	Various	N/A	140	Trading revenues
5b. IR swap portfolio — gross liability values	(125)	Various	N/A	(100)	Trading revenues
5c. IR swap portfolio — net assets by counterparty	105	Various	N/A	60	Trading revenues
5d. IR swap portfolio — net liability by counterparty	(30)	Various	N/A	(20)	Trading revenues
6. Fuel swap	N/A	0 / 1/2/2012	N/A	375	Trading revenues

PEI = private equity investments.

Instrument 5 — IR Swap Portfolio (Support for Break-up by Counterparty to Compute Gross Values)

Beginning balance	Total	Counterparties			
		A-1	A-2	B-1	B-2
Asset	200	20	40	20	120
Liability	-125	-30	-25	-40	-30
Net	75	-10	15	-20	90
Ending balance					
Asset	140	40	50	30	20
Liability	-100	-15	-15	-50	-20
Net	40	25	35	-20	0

Fuel Swap Data Table

Pay Fixed, Receive Float (Fuel Swap)

Four-year swap settles annually, executed 1/1/12, matures 12/31/15; Inception transaction price = zero (at-market swap), each of the four annual swaplets had an inception fair value = zero

Fair Value by Period by Swaplet	Swaplet Fair Value				Total	Cash Flow From Settlements Occurring at End of Quarter
	Year 1	Year 2	Year 3	Year 4		
Fair value — Year 1 (1/2/12 — beginning of period)	0	0	0	0	0	
Fair value — Year 1 (12/31/12 — end of period)	N/A - Settled	120	125	130	375	Y1 100

Unobservable Inputs Data Table**Collateralized Debt Obligation**

Credit spread 2%
Discount for lack of marketability 5%

Auction-Rate Security

Estimate of future coupon rates 4.30%
Constant prepayment rate 4.00%
Credit spread 2.00%
Discount for lack of marketability 15%

Auction-Rate Security

U.S. unleaded gasoline forward price curve (per gallon) \$2.00 - \$4.00
CVA 4.00%

Solution Tables

Table 1a. Fair Value Measurements for Each Class of Assets

Description / Classes [For Assets]	Fair Value Measurements as of Reporting Date Determined By:		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Trading securities			
CDO	—	—	25
MBS	—	75	—
AFS securities	—		
ARS	—	—	50
Derivatives			
Interest rate	—	140	—
Commodities	—	—	375
Private equity investments — retail	—	—	—
Total assets	—	215	450

Table 1b. Fair Value Measurements for Each Class of Liabilities

Description / Classes [For Liabilities]	Fair Value Measurements as of Reporting Date Determined by:		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Derivatives			
Interest rate	—	(100)	—
Total liabilities	—	(100)	—

Table 2. Rollforward Reconciliation Table for Each Class of Assets and Liabilities

Level 3 Recurring Fair Value Measurement Disclosure	Trading CDO	AFS ARS	PEI Retail	Derivatives Commodities*
Beginning balance	—	—	90	N/A
Total gains or losses (realized/unrealized):				
Included in earnings (or changes in net assets)	(15)	—	(90)	475
Included in other comprehensive income	—	(5)	—	—
Purchases				
Issues				
Sales			(120)	
Settlements				(100)
Transfers into Level 3	40	55	—	—
Transfers out of Level 3	—	—	—	—
Ending balance	25	50	—	375
The amount of total gains or losses for the period included in earnings (or changes in net assets) attributable to the change in unrealized gains or losses relating to assets still held as of the reporting date	(15)	—	—	375
Realized**	—	—	30	100
Total	(15)	—	30	475

* Refer to the Fuel Swap Data Table above, which has been provided for reference. The Fuel Swap Data Table is not required under ASC 820.

** "Realized" and total lines included for illustration purposes only. These lines are not required under ASC 820.

Gains and losses (realized and unrealized) included in earnings for the period (above) are reported in trading revenues and in other revenues as follows:

12/31/12 (U.S. dollars in thousands)	Trading Revenues	Other Revenues
Total gains or losses included in earnings for the period (above)	460	30
Change in unrealized gains or losses relating to assets still held at reporting date	360	—

Table 3. Quantitative Information About Unobservable Inputs

Level 3 Fair Value Measurements - Quantitative Information About Significant Unobservable Inputs				
Investment	Fair Value at 12/31/12	Valuation Technique	Unobservable Input	Value
Collateralized debt obligation (CDO)		Discounted cash flow 25 model	Credit spread	2.0%
			Discount for lack of marketability	5.0%
Auction-rate security (ARS)		Discounted cash flow 50 model	Estimate of future coupon rates	4.3%
			Constant prepayment rate	4.0%
			Credit spread	2.0%
			Discount for lack of marketability	15.0%
Fuel swap		Discounted cash flow 375 model	U.S. unleaded gasoline forward price curve*	\$2.00 - \$4.00
			CVA	4.0%

* Represents the range of prices in the gasoline forward price curve that the reporting entity has determined market participants would use for years 2 and 3 of the swap's 3 year term when pricing the swap.