

**Meeting Between Federal Reserve Staff and  
Representatives of JP Morgan Chase & Co. (JPMC)  
January 11, 2013**

**Participants:** Anna Lee Hewko, Norah Barger, Mary Aiken, and David Emmel  
(Federal Reserve Board)

Adam Gilbert (JPMC)

**Summary:** Representatives of JPMC met with Federal Reserve staff to discuss points raised in JPMC's comment letter on the Basel III NPRs, including the treatment of accumulated other comprehensive income, residential mortgages, and credit valuation adjustments, as well as JPMC's views on the treatment of government-sponsored agency securities in the Basel III liquidity coverage ratio.