

## Valuation of Alternative Investments

One of the “hot” areas of recent development for plan fiduciaries and financial institutions involves the valuation of alternative investments.

Examples of our relevant experience in this area include:

- Advise financial institutions providing service to plans on disclosures related to certifications relevant to the Employee Retirement Income Security Act’s (ERISA) limited scope audit exemption.
- Advise plan sponsors on application of FAS 157 and FAS 132R in connection with plan and sponsor investments and reporting requirements.