

IAS 37 ROUND-TABLE DISCUSSIONS: PARTICIPANTS LIST

Connecticut, Thursday 30 November (14.30 – 17.30)

ORGANISATION	NAME
External participants	
The International Accounting Standards Review Committee (IASRC) of the Korea Accounting Standards Board (KASB)	Chungwoo Suh
American Academy of Actuaries	Henry Siegel
KPMG	Mark M. Bielstein
Microsoft Corporation	Bob Laux
International Actuarial Association (IAA)	Sam Gutterman
GAZimmermann Associates LLP	Alan Zimmermann
Mercer	James F. Verlautz
Intel Corporation	Kevin McBride
PricewaterhouseCoopers LLP	Mary Dolson
GNAIE	Kevin Spataro
PEPSICO	Peter Bridgman
U.S. Securities & Exchange Commission	Jenifer Minke-Girard
FASB	Ed Trott
FASB	Leslie Seidman
FASB	Tom Linsmeier
CFA Centre	Georgene Palacky
St Paul Travelers	Ralph Blanchard

IASB participants	
Tony Cope (chair)	Board Member
Jim Leisenring	Board Member
Tricia O'Malley	Board Member
John Smith	Board Member
Mary Barth	Board Member

Wayne Upton	Research Director
Henry Rees	Senior Project Manager
Sarah Broad	Project Manager

London, 8 December 2006 (08.00 – 10.30)

ORGANISATION	NAME
External participants	
Accounting Standards Board (ASB)	Ian Mackintosh
Association of Corporate Treasurers (ACT)	Martin O'Donovan
BG Group	Alison Ashworth
British Bankers' Association	Paul Chisnall
Citigroup	Alistair Webster
DaimlerChrysler AG	Carsten Schween
Deloitte Touche Tohmatsu International	Ken Wild
Fédération des Experts Comptables Européens (FEE)	Benoit Lebrun
Grant Thornton International	Andrew Watchman
Institute of Chartered Accountants in England & Wales (ICAEW)	Andy Simmonds
London Investment Banking Association (LIBA)	Ian Harrison
Swiss Accounting Standards Board (Swiss GAAP FER)	Evelyn Teitler
The Chartered Institute of Management Accountants CIMA	Nick Topazio
The Chartered Institute of Public Finance and Accountancy (CIPFA)	Ian Carruthers
The General Counsel 100 Group (GC100)	Helen Mahy

IASB participants	
Tony Cope (chair)	Board Member
Jan Engstrom	Board Member
Tricia O'Malley	Board Member
David Tweedie	Board Member
Tatsumi Yamada	Board Member
Philippe Danjou	Board Member

Liz Hickey	Technical Director
Wayne Upton	Research Director
Sarah Broad	Project Manager

**IAS 37 Round-table Discussions
London, 8 December 2006 (11.00 – 13.30)**

ORGANISATION	NAME
External participants	
Allianz AG	Dr Rainer Husmann
Bundesverband deutscher Banken (Germany)	Hermann Rave
Conseil National de la Comptabilité	Jerôme Chevy
Credit Suisse	Rudolf A Bless
Deutsche Bank	Cynthia Mustafa
Ernst & Young International	David Lindsell
European Financial Reporting Advisory Group (EFRAG)	Dominique Thouvenin
Federation of Swiss Industrial Holding Companies	Raymond Meile
Fitch Ratings Ltd	Bridget Gandy
Foreningen af Statsautoriserede Revisorer (FSR)	Hans Peter Buhrkal Sørense
German Accounting Standards Committee (DRSC)	Liesel Knorr
Institut der Wirtschaftsprüfer (IDW)	Dr Norbert Breker
Institute of Chartered Accountants in India (India)	Subash Chander Vasudeva
Institute of Chartered Accountants of Scotland (ICAS)	Pauline Weetman
Munich Re	Isabella Pfaller
Royal Dutch Shell	Bob Deere

IASB participants	
Bob Garnett (chair)	Board Member
Hans-Georg Bruns	Board Member
Gilbert Gelard	Board Member
John Smith	Board Member
Philippe Danjou	Board Member

Liz Hickey	Technical Director
Wayne Upton	Research Director
Sarah Broad	Project Manager

**IAS 37 Round-table Discussions
London, 8 December 2006 (14.00 – 16.30)**

ORGANISATION	NAME
External participants	
Accounting Standards Board of Japan (ASBJ)	Prof. Eiko Tsujiyama
Association of Chartered Certified Accountants (ACCA)	Richard Martin
Astrazeneca Plc	Bill Hicks
AXA Group	Jacque le Douit
BNP Paribas	Franck Lafforgue
Bundesverband Öffentlicher Banken Deutschlands (VOB)	Lothar Jerzembek
Deutsche Telekom	Andreas Duhr
Dutch Accounting Standards Board	Hans de Munnik
Independent	Dennis W Monson
International Organization of Securities Commissions (IOSCO)	Richard Thorpe
KPMG International	Mary Tokar
Organismo Italiano di Contabilità – OIC	Piero Di Salvo
UBS AG	Ralph Odermatt
UK 100 Group	Mark Smith
UNICE	Alan Dangerfield

IASB participants	
Tony Cope (chair)	Board Member
Hans-Georg Bruns	Board Member
Bob Garnett	Board Member
Gilbert Gelard	Board Member
John Smith	Board Member
Tatsumi Yamada	Board Member

Liz Hickey	Technical Director
Sarah Broad	Project Manager

**IAS 37 Round-table Discussions
Melbourne, 20 December 2006 (13.00 – 16.00)**

ORGANISATION	NAME
External participants	
Institute of Chartered Accountants in Australia (ICAA)	Keith Reilly
Group of 100	Nigel Chadwick
CPA Australia	Mark Shying
Telstra	Mark Ellul
Fletcher Buildings	John Hames
Institute of Actuaries of Australia (IAAust)	David Rush
Australian Institute of Company Directors	Michael Coleman
The Financial Reporting Standards Board of the Institute of Chartered Accountants of New Zealand (ICANZ) and the Accounting Standards Review Board (ASRB)	Joanna Perry
Australian Accounting Standards Board	David Boymal and Angus Thomson
International Banking Federation & Australian Bankers' Association	Ross Goudie
Australian Securities & Investments Commission	Doug Niven
National Australia Bank	Peter Carlson
Wallara Asset Management	Greg Marks
BDO Global	Wayne Basford

IASB participants	
Warren McGregor (chair)	Board Member
Tatsumi Yamada	Board Member
Liz Hickey	Technical Director
Sarah Broad	Project Manager