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International  
Accounting Standards  
Board

*This document is provided as a convenience to observers at IASB meetings, to assist them in following the Board's discussion. It does not represent an official position of the IASB. Board positions are set out in Standards.  
These notes are based on the staff papers prepared for the IASB. Paragraph numbers correspond to paragraph numbers used in the IASB papers. However, because these notes are less detailed, some paragraph numbers are not used.*

### INFORMATION FOR OBSERVERS

**Board Meeting:** 17 October 2006, London  
**Project:** Business Combinations II  
**Subject:** Cover Note (Agenda Paper 2)

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1. This paper outlines the staff's plans for the October IASB meeting, 18 October FASB meeting and 24 October joint FASB-IASB meeting.
2. At the October IASB meeting and 18 October FASB meeting, the staff plans to ask the Boards to reach decisions on the following papers:

IASB Agenda Paper Number	FASB Memo Number	Subject
2A	26	Assembled Workforce
2B	27	In-process Research and Development
2C	28	Pre-existing Relationships and Reacquired Rights
2D	29	Measurement Period Adjustments

3. In addition, after those papers are discussed at the October IASB meeting and the 18 October FASB meeting, the staff will hold separate **education sessions** (no decisions will be requested) with the IASB and the FASB on the two papers that will be discussed at the 24 October joint meeting. Those papers are:

<b>IASB Agenda Paper Number</b>	<b>FASB Memo Number</b>	<b>Subject</b>
2E	30	Business Combinations Measurement Attribute
2F	31	Measuring Non-controlling Interests