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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: 21 March 2007, London

Subject: Technical Plan (Agenda paper 8)

1. Included in this package are:

- a. An updated version of the IASB Work Plan (separate file);
- b. A projection of Board meetings, drawn from the same program that produces the Gantt chart.

[Remainder of paragraph omitted from observer note]

2. As in previous meetings, we have asked all technical staff to attend the tech plan meeting. We do not expect the project teams to make individual reports, but they will be available to answer questions.

[Remainder of paper omitted from observer note]

Board Meeting Outlook

April

JV Board -- Illustrative examples
Taxes, Board -- Final issues
BC Board -- Transition and effective date, FV issues
Consol Board -- SPEs education session
Consol Board-- Potential voting rights
F/S A, Board -- sweep issues
PRB, Board -- Curtailments and negative PSC
PRB, Board -- Follow up on asset-based benefits
Leases, Board -- Scope and options
37 Board -- Lawsuits education session
Phase A Board -- Chapter 2 issues
Phase B Board -- Liability definition, Liabilities and Equity
Phase C Board -- Discuss measurement inventory

April Joint

BC Joint Board -- Cost/benefit and wrapup
Leases, Joint Board -- Scope and options
Derec, Joint Board -- Report on progress
Intang -- Joint Board, Discuss draft project proposal
37 Joint Board -- Liability vs. Business Risk
Phase A Joint Board -- Chapter 1 and 2 issues
Phase B Joint Board -- Liabilities and Equity
RevRec Joint Board -- Progress report

May

JV Board -- Sweep Issues
BC Board -- Sweep Issues
Consol Board -- Partipatory and protective rights
F/S B, Board -- Finalize working principles
PRB, Board -- Cash Balance issues
37 Board -- Element uncertainty
Extractive Board -- Definitions of reserves
FI Board -- Hedging followup

June

Consol Board -- SPEs
Consol Board -- Economic dependence
RevRec Board -- Discuss CC chapter
Leases, Board -- Measurement issues
37 Board -- Element uncertainty continued
Phase A Board -- Chapter 1 issues, including stewardship
Phase B Board -- Definitions followup
BC Board -- Sweep issues
FI Board -- Wrapup

July

Taxes, Board -- Sweep issues
Consol Board -- Disclosure
FV Board -- Comment letter analysis
RevRec Board -- Discuss FV chapter
PRB, Board -- Drafting sweep issues
Leases, Board -- Measurement issues
Phase B Board -- Unit of Account & other elements

September

F/S B, Board -- sweep issues
RevRec Board -- Discuss comparison
Leases, Board -- Lessor revenue recognition
37 Board -- Probability recognition criteria
Phase B Board -- Recognition and derecognition

October

Phase B Board -- Unit of account followup
Derec, Joint Board -- Review draft research report
FI Joint Board meeting

November

Leases, Board -- Lessor asset recognition
37 Board -- Measurement
Phase B Board -- Recognition/derecognition followup

December

Leases, Board -- Disclosure
Intang -- Board, Agenda decision
37 Board -- Measurement
Extractive Board -- Status report, disclosures