

30 Cannon Street, London EC4M 6XH, England Phone: +44 (0)20 7246 6410, Fax: +44 (0)20 7246 6411 Email: iasb@iasb.org Website: http://www.iasb.org International Accounting Standards Board

This document is provided as a convenience to observers at the World Standard Setters meeting, to assist them in following the discussion. It does not represent an official position of the IASB. Board positions are set out in Standards.

Note: These notes are based on the staff papers prepared for the World Standard Setters meeting. Paragraph numbers correspond to the paragraph numbers in the staff papers.

INFORMATION FOR OBSERVERS WORLD STANDARD SETTERS MEETING, SEPTEMBER 2007, LONDON

Round-Table Discussion: Fair Value Measurement

The agenda paper to support the round-table discussions is the IASB issued Discussion Paper: Fair Value Measurements. Follow this link to download the discussion paper:

 $\frac{http://www.iasb.org/Current+Projects/IASB+Projects/Fair+Value+Measurements/Discussion+Paper+on+fair+value+measurements/Discussion+Paper+on+fair+value+measurements. \\$