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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: 14 October 2008, London

Project: Financial instruments with characteristics of equity

Subject: Cover Note (Agenda Paper 2)

1. There are two sessions scheduled at the IASB October meeting to discuss the project on financial instruments with characteristics of equity.

Agenda Item 2: Comment letter analysis

2. On Tuesday 14 October, the board will discuss the comment letters received in response to the IASB discussion paper *Financial Instruments with Characteristics of Equity*.
3. The agenda paper for that session is AP 2A. (The appendix to that agenda paper contains an analysis of the comment letters received in response to the FASB Preliminary Views document.)
4. Agenda paper 2A was distributed to FASB board members for informational purposes.

Agenda item 11: Approach for future deliberations

5. On Thursday 16 October, the board will discuss which approach provides the best starting point for future deliberations.

6. The agenda paper for that session is AP 11.
7. That agenda paper also will be discussed at the joint IASB/FASB board meeting.
For that meeting, the paper has been re-numbered as AP 7.