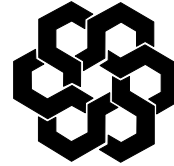




Financial Accounting  
Standards Board



International  
Accounting Standards  
Board

**AGENDA – LEASES WORKING GROUP MEETING  
NORWALK – OCTOBER 7, 2008**

<b>Time</b>	<b>Agenda Item</b>
09:00 – 09:20	Welcome and Introductions
09:20 – 09:50	Background
09:50 – 10:20	Scope
10:20 – 10:50	Approach to lessee accounting
10:50 – 11:00	BREAK
11:00 – 11:45	Initial Measurement
11:45 – 12:30	Subsequent Measurement
12:30 – 13:30	LUNCH
13:30 – 14:15	Options to Extend or Terminate a Lease
14:15 – 15:00	Contingent Rentals
15:00 – 15:20	BREAK
15:20 – 16:20	Other Issues
16:20 – 16:40	Implications of Adopting IAS 17 for Lessors Applying Statement 13
16:40 – 17:00	Conclusions and Wrap-Up
17:00	ADJOURN