The IFRIC meeting agenda and timetable for individual agenda items is posted in advance of the meeting on the IASB Website but is subject to change. Observers are encouraged to check the Website shortly before the meeting for last minute changes. The timing of sessions may change on the day of the meeting (without notice) if previous sessions take less or more time than anticipated. IASB cannot accept any responsibility for losses or inconvenience caused by changes to timing or difficulties in accommodating members of the public.

IFRIC Meeting Thursday 4 September and Friday 5 September 2008 DraftAgenda and Running Order (Posted 22 August 2008) IASB Offices - 30 Cannon Street, London (Boardroom)

Thursday 4 September

Time	Agenda Item
10.00 - 10.15	Introduction
10.15 – 12.30 (Including 15 minute break)	D24 Customer Contributions (Agenda Paper 2A – 2D)
12.30 - 13.30	Lunch
13.30 - 15.30	D23 Distributions of Non-cash Assets to Owners (Agenda Paper 3 – 3D)
15.30 - 15.45	Tea/coffee break
15.45 - 17.30	Review of Tentative Agenda Decisions published in July IFRIC Update
	• Time pattern of the user's benefit (Agenda Paper 4A)
	• Accounting for trailing commissions (Agenda Paper 4B)
	• Transaction costs to be deducted from equity (Agenda Paper 4C)

Friday 5 September 2008

Time	Agenda Item
9.00 - 10.00	Staff Recommendations for Tentative Agenda Decisions
	 Customer-related intangible assets (Agenda Paper 6A) Restricted securities (Agenda Paper 6B)
	• Application to prepaid employer's contribution reserve (Agenda Paper 6C)
10.00 – 11.30 (Including 15 minute break)	Regulatory assets and liabilities (Agenda Paper 5, 5A, Appendix 2)
11.30 - 12.00	Administrative SessionIFRIC work in progress (Agenda Paper 7)