

**FAIR VALUE MEASUREMENT ROUNDTABLE – TOKYO**  
**FRIDAY 27 NOVEMBER 2009**  
**PARTICIPANT LIST:**

**SESSION 1: 09.30 - 11.30**

<b>Name</b>	<b>Organisation</b>
Philip Goeth	Deloitte
Sei-Ichi Kaneko	Securities Analysts Association of Japan
Masayuki Kubota	Daiwa SB Investments Ltd
Takashi Nagaoka	Financial Services Agency of Japan
Ikuo Nishikawa	Accounting Standards Board of Japan
Kazuhiro Shimada	Accounting Standards Board of Japan
Ryuji Takagi	Ernst & Young
Yann-Ching Tsai	Accounting Research and Development Foundation (Taiwan)
Goro Kumagai	Mizuho Securities
Kazutoshi Takao	J.P. Morgan Securities Japan Co., Ltd
Toru Shimakata	PwC Aarata

**SESSION 2: 13.30 - 15.30**

<b>Name</b>	<b>Organisation</b>
Frank Bollmann	Duff and Phelps
Clement Chan	Hong Kong Institute of Certified Public Accountants
Ian Farrar	PricewaterhouseCoopers
Atsu Kato	Accounting Standards Board of Japan
Kenichiro Kato	KPMG AZSA & Co.
Eun-Kyung Kim	Korea Accounting Standards Board
Masaru Kumada	Mizuho Financial Group, Inc
Takeshi Maruoka	Mitsubishi UFJ Financial Group (Bank of Tokyo-Mitsubishi UFJ)
Hisayoshi Masawaki	Sumitomo Mitsui Financial Group
Yoshio Sato	Deloitte Touche Tohmatsu
Tadashi Sekikawa	International Federation of Accountants
Makoto Sonoda	IOSCO
Hiroyuki Ohtsuka	Horwath Sakura & Co
Taichi Yokoi	AIM Consulting Co Ltd