Participant List

Date: Monday 2 November 2009 Time: 13.00hrs – 15.00hrs EST

Venue: Financial Accounting Standards Board, 401 Merritt 7, Norwalk, CT 06856-5116

PARTICIPANT NAME	ORGANISATION
Rob Esson	International Association of Insurance Supervisors
Carla Glass	Appraisal Foundation
Kevin Kispert	Ernst & Young
David Larsen	Duff & Phelps
Arthur Lindo	Basel Committee on Banking Supervision
Kevin McBride	Intel
Tom McGuinness	PricewaterhouseCoopers
Linda Mezon	Royal Bank of Canada
Tricia O'Malley	Canadian Accounting Standards Board
Sandra Peters	CFA Institute
Leonard Reback	American Academy of Actuaries
Kevin Spataro	Group of North American Insurance Enterprises / Financial Instruments Reporting and Convergence Alliance
Evan Sussholz	Securities and Exchange Commission
Enrique Tejerina	KPMG
Robert Uhl	Deloitte