



Financial Accounting
Standards Board

FASB ROUNDTABLE MEETING AGENDA

Invitation to Comment: Valuation Guidance

**April 30, 2007
1:00 p.m. to 4:00 p.m.**

Norwalk, Connecticut

Overview

1. Is There a Need for Valuation Guidance Specifically for Financial Reporting?
 - a. Should Valuation Guidance Include Conceptual Valuation Guidance, Detailed Implementation Guidance, or a Combination of Both?
 - b. What Should Be the Duration of Any Valuation-Guidance-Setting Activities?

Level of Participation by Existing Appraisal Organizations

2. What Level of Participation Should Existing Appraisal Organizations Have in Establishing Valuation Guidance for Financial Reporting?

Process for Issuing Valuation Guidance

3. What Process Should Be Used for Issuing Valuation Guidance for Financial Reporting?

International Convergence

4. Should the Process of Valuation Guidance Be on an International or National Level?

Other Potential Issues

5. Potential Additional Issues Include the Following:
 - a. Who should grant authority to issue the valuation guidance?
 - b. What due process procedures should the standard setter follow in issuing valuation guidance?
 - c. How should any other organization that issues valuation guidance be funded?

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Participant List

<u>Participants</u>	<u>Firm/Organization Representing</u>	<u>Comment Letter No.</u>
Paul Barnes	Duff & Phelps	#53
Raymond Beier	PricewaterhouseCoopers LLP	#46
Bruce Bingham	American Society of Appraisers	#30
Julie Burke	Fitch Ratings	#73
Don Charles	Ernst & Young	#72
Mitch Danaher	Institute of Management Accountants	#67
Jim Dondero	Huron Consulting	#71
Carla Glass	Appraisal Foundation	#43
Jeffrey Green	Deloitte & Touche LLP	#62
Mark Hanson	National Association of Certified Valuation Analysts	#18
Kristian Knibutat	Canadian Institute of Chartered Business Valuators	#7
Gerald Mehm	American Appraisal Associates	#27
Paul Munter	KPMG LLP	#76
Dan Noll	AICPA	#8
Laurin Smith	International Swaps & Derivatives Association	#45
Charles Stryker	Trenwith Valuation LLP (BDO Seidman LLP)	#19
Andrea Sweeny	American Academy of Actuaries	#29
Chris Thorne	International Valuation Standards Committee	#6

FASB

Bob Herz	Board Chairman
Mike Crooch	Board Member
Leslie Seidman	Board Member
Ed Trott	Board Member
Donald Young	Board Member
Thomas J. Linsmeier	Board Member
George Batavick	Board Member
Larry Smith	Director (Board Member effective July 1, 2007)
Linda MacDonald	Director
Russell Golden	Senior Technical Advisor (Director effective July 1, 2007)
Paul Beswick	Practice Fellow
Mike Tully	Practice Fellow
Chris Cornett	Postgraduate Technical Assistant

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Others

Cheryl Tjon-Hing

Greg Fletcher

U.S. Securities and Exchange Commission

Public Company Accounting Oversight Board