

Joint FASB/IASB Public Roundtable on the FASB Proposed Accounting Standards Update, *Balance Sheet (Topic 210): Offsetting*, and the IASB Exposure Draft, *Offsetting Financial Assets and Financial Liabilities*

FASB Offices—May 9, 2011

Participants

Linda Bergen
Rose Cammarata-Barr
Joe Cascio
Chip Currie
Richard Dinkel
Michael Fehrman
Randall Hartman
Mike Kobida
Samuel Lynn
Steve Merriett
Jenifer Minke-Girard
Mona Nag
Mark Newsome
Dan Palomaki
Doug Pittera
Donald Robertson
Laurin Smith
Enrique Tejerina
Bob Uhl
Matt Waldron

Affiliation

The Clearinghouse
CME Group Inc.
Ernst & Young
PricewaterhouseCoopers LLP
Koch Industries, Inc.
Institute of International Finance
Constellation Energy Group, Inc.
CME Clearing
Goldman Sachs
Federal Reserve Board
SEC
Morgan Stanley
ING Group
International Swaps and Derivatives Association
UBS
Moody's Corporation
JPMorgan Chase & Co.
KPMG LLP
Deloitte Touche Tohmatsu Limited
CFA Institute

FASB Members

Leslie F. Seidman
Daryl E. Buck
Russell G. Golden
Thomas J. Linsmeier
R. Harold Schroeder
Marc A. Siegel
Lawrence W. Smith

Chairman

IASB Members

Patricia McConnell
John T. Smith

FASB Staff

Holly H. Barker
Susan M. Cospers
Melissa A. Maroney
Chandy C. Smith
Kevin M. Stoklosa

Project Manager
Technical Director
Project Manager
Senior Investor Liaison
Assistant Director

IASB Staff

Barbara Davidson (via video)
Christian Kusi Yeboah
Sue Lloyd (via video)

Senior Technical Manager
Senior Technical Manager
Director of Capital Markets