



**Public Roundtable Meeting**  
**Credit Losses—Financial Instruments—Credit Losses (Topic 326)**  
**Monday, January 28, 2019**  
**FASB Offices, 401 Merritt 7, Norwalk, CT**  
**8:30 a.m.–2:00 p.m.**

**PARTICIPANTS**

**External Participants**

**Affiliation**

Brad Kimbrough	Regions Financial Corporation
Cindy Powell	BB&T
Tim Golden	Capital One
Michael Spychala	M&T Bank
Graham Dyer	Grant Thornton
Chip Currie	PricewaterhouseCoopers
Kevin Guckian	EY
Michael Tovey	Bank of America
Bret Dooley	J.P. Morgan
Mario Mastrantoni	Wells Fargo
Dan Palomaki	Citigroup
Doug Wright	Mission Federal Credit Union
Timothy Zimmerman	Standard Bank, PaSB
Joanne Wakim	Federal Reserve System
Alison Clark	National Credit Union Administration
Sydney Menefee	Office of the Comptroller of the Currency
Robert Storch	Federal Deposit Insurance Corporation
Cris deRitis	Moody's
Fred Cannon	Keefe, Bruyette, & Woods, Inc.
Saul Martinez	UBS
Sandy Peters	CFA Institute
Barbara Vanich	Public Company Accounting Oversight Board
Laura Beth Butler	First Citizens National Bank

**FASB Participants**

Russ Golden

Jim Kroeker

Christine Botosan

Gary Buesser

Hal Schroeder

Marsha Hunt

Sue Cospers

Shayne Kuhaneck

Chandy Smith

Jay Shah

Christopher Cryderman

Damon Romano

Doug Jepsen

Darien Williams

**Title**

Board Chairman

Board Vice Chairman

Board Member

Board Member

Board Member

Board Member

Technical Director

Assistant Director

Senior Investor Liaison

Project Manager

Practice Fellow

Practice Fellow

Postgraduate Technical Assistant

Postgraduate Technical Assistant