

Fair Value Audit Guidance Information Gathering Meeting—February 12, 2008**Meeting Participants – London (ICAEW)**

David Damant	IAASB Consultative Advisory Group, Chairman
Henning Göbel	International Association of Insurance Supervisors / Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin)
Philip Johnson	Fédération des Experts Comptables Européens /Deloitte & Touche LLP
Kenneth Lever	The One Hundred Group of Finance Directors
Marc Pickeur	Basel Committee on Banking Supervision
Jean-Philippe Rabine	European Commission
Jon Rowden	PricewaterhouseCoopers
Patricia Sucher	Committee of European Banking Supervisors/Financial Services Authority
Pauline Wallace	PricewaterhouseCoopers

Meeting Participants – NY (IFAC)

Lori Cox	Institute of Internal Auditors
Robert Dacey	US Government Accountability Office
Sam Gutterman	International Actuarial Association / PricewaterhouseCoopers
Susan Koski-Grafer	International Organization of Securities Commissions
Rebecca T. McEnally	CFA Institute
David M. Morris	Morris Consulting/ North American Financial Executives Institutes
Thomas Ray	Public Company Accounting Oversight Board

IAASB Representatives

John Kellas	IAASB, Chairman
John Fogarty	IAASB Member, Fair Value Task Force Chairman
James Gunn	Deputy Director, IAASB
Kathleen Kerrigan	Technical Manager, IAASB

[BLANK PAGE]