

Monday,  
November 22  
[Revised]

**FASB Public Roundtable Meetings on the IASB Staff Draft on Consolidated Financial Statements, Session 1: 8:00 a.m. – 11:00 a.m., Session 2: 12:00 p.m. – 3:00 p.m.**

[\(This meeting will be available by audio webcast.\)](#)

**FASB Offices**

The Board will host, in conjunction with the International Accounting Standards Board (IASB), two public roundtable meetings to discuss the Staff Draft of the standard with which the IASB plans to replace IAS 27, *Consolidated and Separate Financial Statements*, and SIC-12, *Consolidation—Special Purpose Entities*, on consolidated financial statements. The Board's purpose in holding the meetings is to engage in a constructive dialogue about the IASB Staff Draft with a variety of stakeholders and to provide the Board with additional information on its consolidation project. To ensure the Boards receive broad-based input, the FASB plans to seek participants for the meetings that represent a wide variety of U.S. perspectives, including those of preparers, auditors, and users.

If you are interested in participating in one of the roundtables, please provide contact information to [director@fasb.org](mailto:director@fasb.org) by November 3, 2010. Any questions or comments on the IASB Staff Draft should be directed to Trevor Farber ([tfarber@fasb.org](mailto:tfarber@fasb.org)) or Jana Streckenbach ([jstreckenbach@ifrs.org](mailto:jstreckenbach@ifrs.org)). In addition, participants are required to submit their responses to the questions included in the roundtable agenda with their request to participate. (See the [Consolidation: Policy and Procedures \(Voting Interest Entities\)](#) webpage.) Roundtable meetings can accommodate a limited number of participants. Depending on the number of responses received, the Board may not be able to accommodate all requests to participate.

Anyone wishing to observe the meetings must preregister. Preregistration is on a first-come basis. Because seating is limited, no more than three observers from the same organization may attend. Observers may not participate in the discussion. [Meeting Preregistration](#).