



**Public Roundtable Meeting**  
**Identifiable Intangible Assets and Subsequent Accounting for Goodwill**  
**Friday, November 15, 2019**  
**Session 1: 8:30 a.m.–11:30 a.m.**

**Financial Accounting Standards Board**  
**401 Merritt 7, Norwalk, Connecticut**

**PARTICIPANTS**

**External Participants**

**Affiliation**

**Users**

Ron Graziano	Credit Suisse
Sandra Peters	CFA Institute
Bennett Stewart	ISS EVA

**Practitioners**

Josh Forgione	EY
Angela Newell	BDO
Andreas Ohl	PwC

**Valuation Professionals**

Steve Choi	RICS
Greg Franceschi	Duff & Phelps

**Preparers**

John Kratschmer	LSC Communications
Nancy Reed	US Concrete, Inc.
Kevin Spataro	The Allstate Corporation

**Academics**

Nerissa Brown	University of Illinois
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**Standard Setters, Regulators, and Others**

Yasunobu Kawanishi	ASBJ
Mary Tokar	IASB
Mike Santay	AICPA ASB
Megan Zietsman	PCAOB
Kevin Vaughn	SEC

**FASB Participants**

Russ Golden

Jim Kroeker

Christine Botosan

Gary Buesser

Sue Cospers

Marsha Hunt

Hal Schroeder

Shayne Kuhaneck

Jeffrey Mechanick

Chandy Smith

Joy Sy

David Yates

Kelly Garrett

Emma Lazar

**Title**

Board Chair

Board Vice Chair

Board Member

Board Member

Board Member

Board Member

Board Member

Technical Director

Assistant Director

Senior Investor Liaison

Supervising Project Manager

Practice Fellow

Postgraduate Technical Assistant

Postgraduate Technical Assistant