

Accounting & Auditing

• R O U N D T A B L E •



Accounting/Auditing Roundtable Agenda

Welcome and Opening Remarks

FAS 140 and FIN 46 (R) Changes

Arthur Lindo, Deputy Associate Director

FAS 141 (R)

Jane Padget, Senior Examiner

Loan Restructuring Topics

Pat Carle, Senior Examiner

Cynthia Saer, Senior Examiner

OTTI

Anita Feemster, Manager

Break

GW Impairment

Jane Padget, Senior Examiner

Carol Gross, Examiner

Private Equity Investments

Arthur Lindo, Deputy Associate Director

IFRS

Arthur Lindo, Deputy Associate Director

OREO

Jane Padget, Senior Examiner

Pat Carle, Senior Examiner

Cynthia Saer, Senior Examiner

TPS

Jane Padget, Senior Examiner

ERM

Jane Padget, Senior Examiner

Report Changes

Arthur Lindo, Deputy Associate Director

Questions and Answers