

SECURITIES AND EXCHANGE COMMISSION
(Release Nos. 33-8782, 34-55350; File No. 4-532)

Roundtable on International Financial Reporting Standards “Roadmap”

AGENCY: Securities and Exchange Commission

ACTION: Notice of roundtable meeting.

SUMMARY: On Tuesday, March 6, 2007 the Securities and Exchange Commission will hold a roundtable discussion on the “roadmap” regarding International Financial Reporting Standards (IFRS). The roadmap describes the path toward eliminating the need for non-U.S. companies to reconcile to U.S. GAAP financial statements they prepare pursuant to IFRS issued by the International Accounting Standards Board in filings with the Commission. The subject matter of the roundtable will be the effect on the capital raising process in the U.S. capital markets with respect to the roadmap, the effect on investors in the U.S. capital markets with respect to the roadmap, and the effect on issuers in the U.S capital markets with respect to the roadmap. Representative(s) of the following have been invited to participate: issuers, investors, securities counsel, underwriters, credit rating agencies, stock exchanges, academia, and audit firms.

The roundtable will take place at the Commission’s headquarters at 100 F Street, NE, Auditorium, Room L-002, Washington, DC at 10:00 a.m. The public is invited to observe the roundtable discussions. Seating is available on a first-come, first-serve basis.

FOR FURTHER INFORMATION CONTACT: Katrina Kimpel at (202) 551-5313.

By the Commission.

Florence E. Harmon
Deputy Secretary

February 26, 2007