

## **SECURITIES AND EXCHANGE COMMISSION**

[Release Nos. 33-8947; 34-58236; File No. 4-564]

### **Roundtable on International Financial Reporting Standards**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Notice of roundtable discussion; request for comment.

**SUMMARY:** On August 4, 2008 from 1:00 pm to 5:00 pm, the Securities and Exchange Commission will hold a roundtable to discuss International Financial Reporting Standards (“IFRS”) and to update the Commission on IFRS developments, including the experience with use of IFRS during the recent period of market turmoil. The roundtable will be organized as two panels. The panels will include investors, issuers, auditors, and other parties with experience in IFRS reporting. Additionally, representatives from the Financial Accounting Standards Board and the International Accounting Standards Board will be present as observers.

The roundtable will be held in the auditorium of SEC headquarters at 100 F Street, NE, Washington, DC. The roundtable will be open to the public with seating on a first-come, first-served basis. The roundtable discussions also will be available via webcast on the SEC’s Web site at [www.sec.gov](http://www.sec.gov). The roundtable agenda and other materials related to the roundtable, including a list of participants and moderators, will be accessible at <http://www.sec.gov/spotlight/ifrsroadmap.htm>. The Commission welcomes feedback regarding any of the topics to be addressed at the roundtable.

**DATES:** Comments should be received on or before August 11, 2008.

**ADDRESSES:** Comments may be submitted by any of the following methods:

Electronic Comments

- Use the Commission's Internet submission form (<http://www.sec.gov/rules/other.shtml>); or
- Send an e-mail to [rule-comments@sec.gov](mailto:rule-comments@sec.gov). Please include File Number 4-564 on the subject line.

#### Paper Comments

- Send paper comments in triplicate to Florence Harmon, Acting Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090.

All submissions should refer to File No. 4-564. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/other.shtml>). Comments also will be available for public inspection and copying in the Commission's Public Reference Room, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

**FOR FURTHER INFORMATION CONTACT:** Liza McAndrew Moberg, Professional Accounting Fellow, at (202) 551-5300, Office of the Chief Accountant, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-6561.

**SUPPLEMENTARY INFORMATION:** The Commission welcomes feedback regarding any of the topics to be addressed at the roundtable. The panel discussions will focus on:

- An update on IFRS developments
- Experience with the use of IFRS in practice, including during the recent period of market turmoil, more specifically:
  - Applying IFRS in the preparation of financial statements
  - Working with financial statements prepared pursuant to IFRS

By the Commission.

Florence E. Harmon  
Acting Secretary

Dated: July 29, 2008