

Roundtable on International Financial Reporting Standards in the United States

List of Participants and Moderator

U.S. Securities and Exchange Commission
100 F Street N.E. Washington, DC
Station Place I Multipurpose Room
July 7, 2011

Moderator

James Kroeker, Chief Accountant, U.S. Securities and Exchange Commission

Participants

Panel One: Investor Understanding and Knowledge of IFRS

- Neri Bukspan, Executive Managing Director, Standard and Poor's
- Gregory Jonas, Managing Director, Morgan Stanley
- Mark LaMonte, Managing Director, Moody's Investors Service
- David Larsen, Managing Director, Duff & Phelps
- Mary Morris, Investment Officer, California Public Employees' Retirement System
- Kevin Spataro, Senior Vice President, The Allstate Corporation
- Gerry White, President, Grace & White, Inc.

Panel Two: Smaller Public Companies

- Daniel Beck, Controller, Bank of the West
- Shannon Greene, Chief Financial Officer, Tandy Leather Factory
- David Grubb, Partner – Professional Standards Team, Plante & Moran
- Charlie Rowland, Chief Financial Officer, Viropharma
- Bill Yeates, Partner and National Director of Auditing and Accounting, Hein & Associates LLP
- Ron Zilkowski, Chief Financial Officer, Cusine Solutions

Panel Three: Regulatory Environment

- Bryan Craig, Chief Accountant and Director of Audits, Federal Energy Regulatory Commission

- Rob Esson, Senior Policy Fellow - International Affairs, National Association of Insurance Commissioners
- Gaylen Hansen, EKS&H, Partner; National Association of State Boards of Accountancy, Director at Large
- Kathy Murphy, Chief Accountant, Office of the Comptroller of the Currency
- Nick Satriano, Chief Accountant, Federal Housing Finance Agency