

Private Company Financial Reporting Committee
October 22-23, 2009 Meeting
Inventory of Meeting Materials

Agenda Item	Meeting Materials
I	No materials
II	No materials
III	No materials
IV	Material for Committee members only
V	Material for Committee members only
VI	<ul style="list-style-type: none"> • First 9/18/09 BNA article on Lease Accounting project • Second 9/18/09 BNA article on Lease Accounting project • 8/7/09 BNA article on lessor accounting • Link to Lease Accounting project page - http://www.fasb.org/leases.shtml • Link to Leases comment letter summary - http://www.iasb.org/NR/rdonlyres/66BF0DCB-2A78-4F30-A6B8-DC5E018C066D/0/Leases0909b06Aobs.pdf • Link to 9/16/09 FASB meeting handout on leases - http://www.fasb.org/cs/ContentServer?c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176156456118
VII	<ul style="list-style-type: none"> • Link to Financial Statement Presentation project page - http://www.fasb.org/financial_statement_presentation.shtml • Link to 9/23/09 FASB meeting handout on Financial Statement Presentation - http://www.fasb.org/cs/ContentServer?c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176156464074 • Link to 9/21/09 FASB meeting handout on Financial Statement Presentation - http://www.fasb.org/cs/ContentServer?c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176156461503
VIII	<ul style="list-style-type: none"> • Link to FASB Statement No. 167 - http://www.fasb.org/cs/BlobServer?blobcol=urldata&blobtable=MungoBlobs&blobkey=id&blobwhere=1175819183863&blobheader=application%2Fpdf • Appendix to 10/30/08 PCFRC letter containing examples of typical private company arrangements related to FIN 46R.
IX	No materials
X	<ul style="list-style-type: none"> • Link to Financial Instruments with Characteristics of Equity project page - http://www.fasb.org/fi_with_characteristics_of_equity.shtml • Link to minutes of 8/27/09 FASB meeting on Financial Instruments with Characteristics of Equity - http://www.fasb.org/cs/ContentServer?c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176156455337 • PDF – L&E project approach 4.1 (this is a new approach)
XI	<ul style="list-style-type: none"> • Link to Accounting for Financial Instruments project page - http://www.fasb.org/cs/ContentServer?c=FASBContent_C&pagename=FASB%2FFASBContent_C%2FProjectUpdatePage&cid=1175801889654

	<ul style="list-style-type: none"> • Link to summary of decisions reached to date (as of 9/23/09) - http://www.fasb.org/cs/ContentServer?c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176156422130 • Link to FASB-IASB comparison of proposed models - http://www.fasb.org/cs/ContentServer?c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176156445874
XII	Examples of FASB Accounting Standards Updates (ASU) <ul style="list-style-type: none"> • PDF of ASU 2009-12 • PDF of proposed ASU on fair value disclosures
XIII	No materials
XIV	No materials

* - not included in materials posted for public.