

EXHIBIT 2
PCFRC Issues Identified in Meeting Summaries

Issue	Addressed in Recommendation Letters
Input to FASB Initiatives	
Liabilities and Equity	
Financial Statement Presentation	✓
Leases	
Subsequent Events	✓
Derivative Financial Instruments and Hedging—SFAS 133	
Business Combinations	
Revenue Recognition	
Considering the Effects of Prior-Year Misstatements When Quantifying Misstatements in Current-Year Financial Statements—Proposed Staff Position 154-a	✓
Definition of a Private Company	✓
Concept of a Reporting Entity	
Accounting for Contingencies—SFAS 5	
FASB Codification Project	
Collaborative Arrangements—EITF 07-01	
FASB Standards Release Process	✓
Input on Initiatives of Other Standards-Setting Bodies	
International Convergence (SEC project)	✓
Small and Medium-sized Entities (IASB project)	
Initiatives of the PCFRC	
Accounting for Uncertainty in Income Taxes—FIN 48	✓(two letters)
Consolidation of VIEs—FIN 46(R)	
Share-Based Payment—SFAS 123(R)	