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Accounting Committee Meeting (Open to all REITwise® Registrants)

**The Diplomat Beach Resort
Grand Ballroom
Hollywood, FL
Wednesday, March 21, 2018
1:15 p.m. – 2:45 p.m.**

Co-Chairs:

Glenn G. Cohen, EVP – CFO & Treasurer, Kimco Realty Corporation
Charles Obert, EVP, CAO and Controller, Forest City Realty Trust, Inc.
Keri A. Shea, SVP, Finance & Treasurer, AvalonBay Communities, Inc.

Nareit Staff Liaisons:

George Yungmann, SVP Financial Standards
Christopher T. Drula, VP Financial Standards

Agenda

I. Financial Standards Agenda

- a. Leases implementation
- b. Issuance of EBITDAre White Paper
- c. Clarification of FFO Guidance
- d. Reporting capital expenditures

George Yungmann, SVP, Financial Standards, Nareit

II. The IASB's Primary Financial Statements project

Nancy Anderson, VP, Financial Reporting and Chief Financial Officer, REALpac

III. Discussion of the FASB's project, Improving the Accounting for Asset Acquisitions and Business Combinations

Ross Prindle, Managing Director, Global Practice Leader, Real Estate Advisory Group, Duff and Phelps

IV. Cyber Security and Privacy

Charles Barley, Jr., Director, Risk Advisory Services (IT), RSM US LLP