

**IFRS Training Program for Power
and Utility Companies**
Three-day training program
and workshop

May 17–19, 2010

Meeting Location:
Deloitte Chicago Office
111 S. Wacker Drive
Chicago, IL 60606



Financial executives who should attend:

- Finance Directors
- Controllers
- Chief Accountants
- Treasurers
- IFRS Project Managers
- Tax Professionals (particularly May 17)

Deloitte's IFRS training is:

- Taught by experienced and knowledgeable Deloitte IFRS leaders
- Specifically for power and utility companies
- Cost effective
- Timely
- NASBA accredited

Please visit www.deloitte.com/us/ifrs for additional IFRS resources

For more information contact Scott Hornback at shornback@deloitte.com

Learn how to navigate the complexities for power and utility companies on the journey toward IFRS

Movement toward a single set of global accounting standards continues to gain momentum. More than 100 countries now use International Financial Reporting Standards (IFRS) — and all major countries are expected to adopt or allow IFRS within three years. The global movement towards IFRS represents a significant change for utilities transitioning from US GAAP under the Securities and Exchange Commission's (SEC) proposed roadmap.

This workshop will be led by utility specialists from Deloitte's Financial Accounting & Reporting Services practice that have experience with IFRS and will focus on specific areas for utility companies to consider as they assess their implementation and transition requirements. Both sessions are appropriate for financial management and accounting personnel of utility companies.

We are also offering the option to attend only the first day of the training for income tax professionals.

Three-day IFRS training agenda

May 17

9:00 a.m. – 5:00 p.m.

- Current IFRS landscape
- Environmental issues: Emissions and RECs
- Regulatory accounting
- Employee benefits and share-based payments

In depth Sessions

- Financial instruments, derivatives, hedging and investments
- or –
- Income taxes, and tax implications when converting to IFRS

May 18

8:00 a.m. – 5:00 p.m.

- Consolidation, associates and joint ventures
- Business combinations
- First-time adoption and financial statement presentation
- IFRS adoption: steps to implementation and downstream implications
- Intangible assets and leasing

May 19

8:00 a.m. – 5:00 p.m.

- Long-lived assets and impairments
- Inventory
- Contingencies
- Decommissioning provisions and asset retirement obligations
- Regulatory reporting
- Panel discussion

Registration information

Online: deloitte.com/us/ifrs/training/utilities

Course content information

Instructional delivery method	Group-live Program level — Basic Prerequisite education/experience — None Advance preparation — None
Learning objectives	In this intensive three-day session, the participants will learn about key accounting issues and practical considerations related to IFRS implementation for power and utility companies. Course sessions explore IFRS and US GAAP differences for several accounting areas, overview of the regulatory environment, convergence efforts to IFRS, tax and technology implications when converting to IFRS, steps to implementing IFRS, downstream implications and lessons learned by Deloitte IFRS leaders. This program will help broaden the understanding of IFRS and what it means for their organization.
CPE credit amount and subject areas	24 hours (or 7 hours for participants attending only on May 17) CPE Credit Amount and CPE Field of Study Subject Area(s) are pending review by the National CPE Compliance Group.
Complaint resolution section	<p>Deloitte LLP, Deloitte & Touche LLP, Deloitte Financial Advisory Services LLP, Deloitte Tax LLP are registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of the continuing professional educational on the National Registry of CPE Sponsors for Group Live and Group Internet-based training programs. State Boards of Accountancy have final authority on the acceptance of individual courses for CPE credits.</p> <p>NASBA National Registry of CPE Sponsors — Sponsors License Number 107752 State of New York — Sponsor License Number 000889 State of Texas — Sponsor License Number 000156</p> <p>In accordance with the standards of the National Registry of CPE Sponsors, CPE credits are granted based on a 50-minute hour.</p> <p>Complaints regarding registered sponsors may be addressed to: National Registry of CPE Sponsors, 150 Fourth Ave North, Suite 700, Nashville, TN 37219-2417 www.nasba.org</p> <p>Contact Scott Hornback at shornback@deloitte.com to register complaints related to the timeliness/accuracy of CPE credit reporting, program delivery, or program content.</p>

Registration fees

\$2,000 per individual

\$800 per individual to attend only on May 17

Fees for each three-day course include tuition, training materials, breakfast, lunch, and a hospitality reception with light fare following the first day of training. Each participant is responsible for his or her own transportation and any hotel charges.

Companies sending more than three attendees to this event will receive a 10 percent discount. Refunds will be made to the credit cards used to make the payments, at the end of the session on a pro-rata basis allocated to each attendee.

Forms of payment

Online registration is payable by credit card only (American Express, Master Card and Visa).

Cancellation policy

Received prior to April 15, 2010:	Fully Refundable
Received between April 16-30, 2010:	*75% Refundable
Received on or after May 1, 2010:	*Non-Refundable
No show:	Non-Refundable

* Once registered, a substitution may be made for the same location at no extra charge if Deloitte is notified in advance.

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