



**The Japanese Institute of  
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**CL 1**

March 17, 2004

**Comment on IFRS ED6,  
“Exploration for and Evaluation of Mineral Resources”**

Dear Sirs:

We, the Japanese Institute of Certified Public Accountants, are pleased to provide our comment on IFRS ED6, “Exploration for and Evaluation of Mineral Resources.”

We agree with the proposed standard on recognition and measurement of exploration and evaluation assets, impairment and disclosure.

Very truly yours,

Michiyoshi Sakamoto

Chairman

Technical Committee for IASB