



**The Japanese Institute of
Certified Public Accountants**

4-4-1, Kudan-Minami, Chiyoda-ku, Tokyo 102-8264, Japan

Phone: 81-3-3515-1130 Fax: 81-5226-3356

e-mail: international@jicpa.or.jp

http://www.jicpa.or.jp/n_eng/

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Comment on “Strengthening the IASB's deliberative processes”

Dear Sirs:

We, the Japanese Institute of Certified Public Accountants, are pleased to provide our comment on “Strengthening the IASB's deliberative processes”.

We agree with the improvements being implemented or proposed in this paper.

Very truly yours,

Michiyoshi Sakamoto

Chairman

Technical Committee for IASB