

Comment Letters

Draft Memorandum of Understanding on the role of Accounting Standard-Setters

and their relationships with the IASB - 10th Aug 2005

CL1: European Investment Bank
CL2: Union of Industrial and Employer's Confederations of Europe (UNICE)
CL3: Fédération des Experts Comptables Européens (FEE)
CL4: Norsk RegnskapsStiftelse - Norwegian Accounting Standards Board (Norway)
CL5: Swiss GAAP FER (Switzerland)
CL6: Islamic Republic of Iran Audit Organisation (Iran)
CL7: Föreningen Auktoriserade Revisorer FAR (Sweden)
CL8: IAI-KASP (Indonesia)
CL9: CNC (Portugal)
CL10: National Organization for Financial Accounting and Reporting Standards (NOFA) (Russia)
CL11: Canadian Institute of Chartered Accountants (CICA) (Canada)
CL12: IEKA - Albanian Institute of Authorized Chartered Auditors (Albania)
CL13: Swedish Financial Accounting Standards Council Sweden
CL14: Deloitte Touche Tohmatsu International
CL15: Australian Accounting Standards Board (AASB) (Australia)
CL16: Foreningen af Statsautoriserede Revisorer (FSR) (Denmark)
CL17: Institute of Chartered Accountants in India (India)
CL18: Polish Accounting Standards Committee (Poland)
CL19: CPA Australia (Australia)
CL20: Korea Accounting Standards Board (KASB) (Korea)
CL21: German Accounting Standards Committee (DRSC) Germany
CL22: Institute of Chartered Accountants in England & Wales (ICAEW) (UK)
CL23: Thailand's Federation of Accounting Professions (Thailand)
CL24: Institute of Chartered Accountants in Ireland (ICAI) (Ireland)
CL25: Organismo Italiano di Contabilità – OIC (Italy)
CL26: Dutch Accounting Standards Board (Netherlands)
CL27: Chamber of Auditors of the Czech Republic
CL28: The Financial Reporting Standards Board of the Institute of Chartered Accountants of New Zealand (ICANZ) and the Accounting Standards Review Board (ASRB) (New Zealand)
CL29: The Reserve Bank of New Zealand (RBNZ) (New Zealand)
CL30: South African Institute of Chartered Accountants (SAICA) Accounting Practice Board (APB) of South Africa and the Accounting Practices Committee (APC) of SAICA (South Africa)
CL31: Institute of Certified Public Accountants of Kenya
CL32: Institut der Wirtschaftsprüfer (IDW) (Germany)
CL33: Accounting Standards Board of Japan (ASBJ) (Japan)
CL34: National Institute of Accountants (Australia)
CL35: Conseil National de la Comptabilité (CNC) (France)
CL36: The French Society of Financial Analysts (SFAF) (France)
CL37: UK 100 Group (UK)

CL38: Siemens AG
CL39: Consejo Mexicano para la Investigación y Desarrollo de Normas de Información Financiera (CINIF) (Mexico)
CL40: PricewaterhouseCoopers (International)
CL41: Certified General Accountants Association of Canada (Canada)
CL42: Sudanese Association of Certified Accountants
CL43: European Financial Reporting Advisory Group (EFRAG)
CL44: International Actuarial Association (IAA)
CL45: Ernst & Young (International)
CL46: Nigeria Accounting Standards Board (Nigeria)
CL47: Council on Corporate Disclosure and Governance (CCDG) (Singapore)
CL48: Institute of Chartered Accountants in Australia (ICAA) (Australia)
CL49: Lahore Stock Exchange (G) Ltd. (Pakistan)
CL50: Bahrain Monetary Agency (Kingdom of Bahrain)
CL51: Colonial First State Property (CFSP) (Australia)
CL52: Swedish Accounting Standards Board (Sweden)
CL53: Botswana Institute of Accountants (Botswana)
CL54: Swedish Bankers' Association (Sweden)
CL55: Russian Federation National Accounting standard-setter (Russia)
CL56: The Egyptian Society of Accountants and Auditors (Egypt)
CL57: Financial Reporting Council (Australia)
CL58: Australian Institute of Company Directors (Australia)
CL59: Ministry of Finance (People's Republic of China)
CL60: Accounting Standards Council (Philippines)
CL61: Institute of Chartered Accountants of Pakistan (Pakistan)
CL62: Ministerstvo Financli (Slovakia)
CL63: Malaysian Accounting Standards Board (Malaysia)
CL64: KPMG International
CL65: The Indonesian Institute of Accountants (Indonesia)
CL66: European Commission
CL67: Public Accountancy Board (Jamaica)