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Chairman

JH

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Paris, the 21<sup>st</sup> December 2012

Monsieur Michel PRADA  
IFRS Foundation

Chairman

30 Cannon Street  
LONDON EC4M 6XH  
UNITED KINGDOM

**Re: IFRS Foundation consultation on Accounting Standards Advisory Forum**

Dear Mr Prada,

The ANC has co-signed a letter with the ACGS, the FRC and the OIC on the IFRS Foundation's proposals of establishing an Accounting Standards Advisory Forum.

After having sent it, we realise that you would certainly appreciate and find useful to also have access to the attached document.

This document is titled " National Standard-Setters and the IASB: Joining Forces for Global Accounting Standard-Setting ". As you know, it was elaborated with National Accounting Standard-Setters and discussed at IFASS, of which the IASB is part, in an iterative process over the last 18 months.

This document is evidencing the need and making proposals for a broader approach to cooperation between the IASB and the national accounting standard-setters at each stage of the standard-setting process.

The paper also mentions the differences among national standard-setters, depending on whether they are in a jurisdiction which applies IFRS like the EU Member States. We trust that a proper understanding of these differences is essential to the efficiency of our cooperation.

We trust that these elements are of general interest and we are of course ready to respond to any question.

Best regards

Jérôme Haas  
(*electronic submission*)