



**The Japanese Institute of
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Mr. Ross Smith
Program and Technical Director
International Public Sector Accounting Standards Board
International Federation of Accountants
277 Wellington Street West
Toronto, Ontario, Canada M5V 3H2

Comments on Consultation Paper "Mid-Period Work Program"

Dear Mr. Smith,

The Japanese Institute of Certified Public Accountants (hereafter "JICPA") highly respects the International Public Sector Accounting Standards Board for its continuous effort to serve the public interest. We are also pleased to comment on the Consultation Paper "Mid-Period Work Program" (hereafter "CP").

The JICPA agrees with each project proposed in CP as a whole.

Yours sincerely,

Hiroshi Shiina
Executive Board Member - Public Sector Accounting and Audit Practice
The Japanese Institute of Certified Public Accountants