



**The Japanese Institute of  
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**Senior Technical Manager  
International Ethics Standards Board for Accountants  
International Federation of Accountants  
545 Fifth Avenue, 14th Floor  
New York, New York 10017 USA**

**Comments on the IFAC IESBA Exposure Draft :  
IESBA's Strategic and Operational Plan for the period 2008-2009**

Dear Sir:

The Japan Institute of Certified Public Accountants here by offers its comments on the "IESBA Draft Strategic and Operational Plan for the period 2008-2009" as follows:

We agree to the proposed Strategic and Operational Plan for the period 2008-2009.

Yours sincerely,

**Aiko Sekine  
Executive Board Member - Ethics Standards  
The Japanese Institute Certified Public Accountants**