



**The Japanese Institute of
Certified Public Accountants**

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August 10, 2009

Technical Director
International Public Sector Accounting Standards Board
International Federation of Accountants
277 Wellington Street West
Toronto Ontario Canada M5V 3H2

**Comments on the Proposed International Public Sector Accounting Standard,
“Intangible Assets”**

Dear Sir:

The Japanese Institute of Certified Public Accountants (JICPA) is pleased to comment on the Proposed International Public Sector Accounting Standard, “Intangible Assets” (the “ED”), as follows:

On “Specific Matters for Comment”

Do you agree that the changes made to IAS 38, in particular the scope exclusions set out in paragraphs 2 and 4, and the additional public sector guidance are:

- Necessary in the circumstances?
- Appropriately reflected in the revised wording?

We agree with this proposal.

Yours sincerely,

Yasuo Kameoka

Executive Board Member — Public Sector Accounting and Audit Practice
The Japanese Institute of Certified Public Accountants

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Executive Board Member — Public Sector Accounting and Audit Practice
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