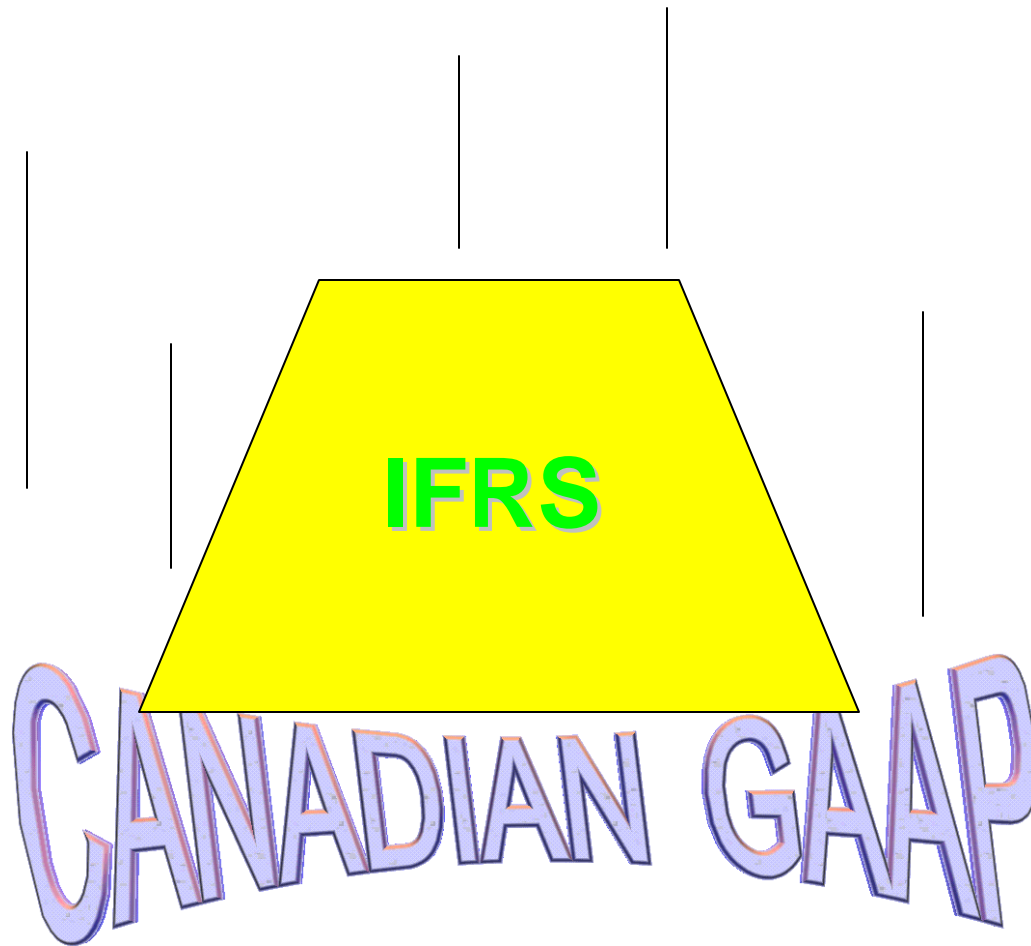




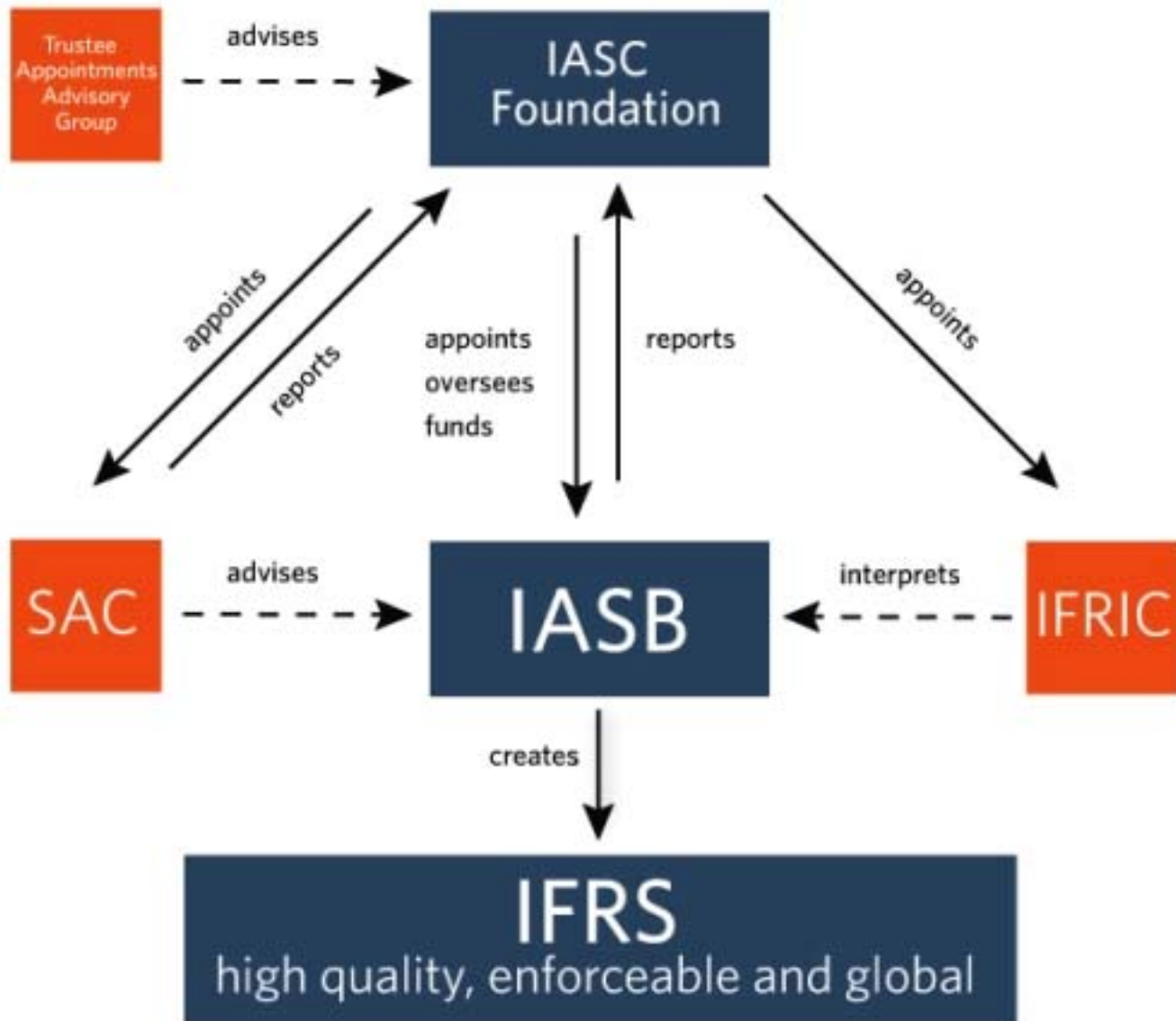
International Financial Reporting Standards (IFRS)

Three Viewpoints

May 12, 2009



January 1, 2011





Paul Cherry

Chair, AcSB, 2001-09

Chair, SAC, 2009 →



Tricia O'Malley

**Chair, AcSB, 1999-2001
2009 →**

**Member, IASB, 2001-07
Director, IASB, 2007-09**

CAMPUT Involvement

- **Letter to IASB (IFRIC) supporting study**
- **Response to ED about IFRS #1**
- **Training sessions**
- **Regulatory Board involvement**
 - **OEB**
 - **AUC**

Proposed IASB Study Timeline

- **April '09: Major decisions made**
- **July '09: Exposure Draft**
- **November '09: Response deadline**
- **June '10: Publication**
- **January '11: Effective Date**

Three Viewpoints

- **Corporate**
 - **Pierre Despars, Executive VP, Finance and Business Development, Gaz Metro**
- **Regulator**
 - **Bill Cowan, Chief Regulatory Auditor, OEB**
- **Auditor**
 - **Kevin Dumaresque, Partner, Deloitte**