

**EXPOSURE DRAFT OF CONCEPTUAL
FRAMEWORK FOR FINANCIAL REPORTING**

**CONCEPTUAL FRAMEWORK FOR
FINANCIAL REPORTING**

THE REPORTING ENTITY

March 2010

This international exposure draft, issued by the International Accounting Standards Board (IASB), is released for public comment in South Africa by the Accounting Practices Committee (APC).

Comments received on the international exposure draft will be considered when drafting a submission to the IASB and in recommending this as an amendment to Statements of Generally Accepted Accounting Practice for approval by the Accounting Practice Board (APB).

One copy of written comment should be addressed to:

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Your comments should be dispatched so as to be received by no later than **18 June 2010**. All replies will be regarded as being on public record unless confidentiality is requested.