

## The Institute of Chartered Accountants of Zimbabwe

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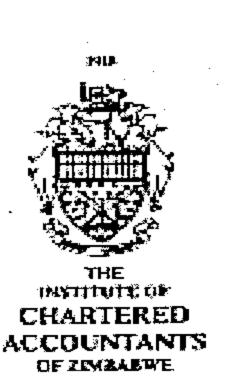
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A member of IFAC, IASC and ECSAFA



27 October 2005

Alan Teixeira
Senior Project Manager
International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
United Kingdom

Letter of Comment No: 172 File Reference: 1204-001

Dear Sir

EXPOSURE DRAFTS OF PROPOSED amendments to: IFRS 3 Business Combinations, IAS 27 Consolidated and Separate Financial Statements, IAS 37 Provisions, Contingent Liabilities and Contingent Assets and IAS 19 Employee Benefits.

We are pleased to have this opportunity to comment on the above exposure drafts. This response is made on behalf of the Institute of Chartered Accountants of Zimbabwe (ICAZ). We have circulated the Exposure Draft to members through our Accounting Practices Committee (APC) and requested comments on the draft.

We have received no comments, which contradict, or conflict with the content of the Exposure Drafts.

We look forward to the next stage of the process.

Yours faithfully

For and on Behalf of Institute of Chartered Accountants of Zimbabwe (ICAZ).

F. MANGOTA TECHNICAL DIRECTOR