



**The Japanese Institute of
Certified Public Accountants**

4-4-1, Kudan-Minami, Chiyoda-ku, Tokyo 102-8264, Japan
Phone: 81-3-3515-1130 Fax: 81-3-5226-3356
E-mail: international@jicpa.or.jp
<http://www.jicpa.or.jp>

February 15, 2004

Ms. Jan Munro
IFAC Ethics Committee
545 Fifth Avenue, 14th Floor
New York, New York 10017 USA

Re: Proposed Revision to Code of Ethics for Professional Accountants

Dear Ms. Jan Munro:

The Japanese Institute of Certified Public Accountants is pleased to comment on the
“Proposed Revision to Code of Ethics for Professional Accountants.”

We agree to the proposed revision.

In Japan, a similar system to the proposed Code of Ethics has already been introduced.

Best regards,

Katsushi Kuroda,
Executive Director
The Japanese Institute of Certified Public Accountants