

CICA handbook – accounting revisions release no. 34 May 2005

ACCOUNTING GUIDELINE

Disclosures by entities subject to rate regulation (AcG-19)

Issued.

EIC ABSTRACTS

Introduction

Amended to clarify the responsibilities of the Emerging Issues Committee and the status of Abstracts of Issues
Discussed as a primary source of GAAP.

Exchangeable securities issued by subsidiaries of income trusts (EIC-151)

Amended on March 8, 2005 to clarify the discussion of the first issue.

Mining assets — impairment and business combinations (EIC-152)

Issued on March 16, 2005.

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