

## **CICA handbook – accounting revisions release no. 34**

### **May 2005**

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#### **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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