



**United Nations
Conference
on Trade and
Development**

Distr.
GENERAL

TD/B/COM.2/ISAR/INF.8
22 December 2005

ENGLISH/FRENCH/SPANISH
ONLY

TRADE AND DEVELOPMENT BOARD
Intergovernmental Group of Experts
on International Standards of Accounting and Reporting
Twenty-second Session
Geneva, 21-23 November 2005

LIST OF PARTICIPANTS

Note: The format and data of the entries in this list are as provided to the secretariat.

EXPERTS

ALGERIE

M. Chiti CHAFIK, Ministère du commerce, Alger

ALLEMAGNE

Ms. Mareike KÜHNE, Project Manager, German Accounting Standards Board

Ms. Stephanie GERLICH, Desk Officer, Federal Ministry of Justice, Berlin

Mr. Norbert BREKER, Technical Director, Institute der Wirtschaftsprüfer

Mr. Andreas PFAFFERNOSCHKE, Counsellor, Permanent Mission, Geneva

ANGOLA

Mme Anna Maria RODRIGUES MATEUS WOLA, Assesseur, Ministère des finances,
Luanda

ARABIE SAUDITE

Mr. Ahmed AL-MOGHAMES, Secretary General, Saudi Organization for Certified
Public Accountants, Riyadh

ARGENTINE

Mrs. Marcela Beatriz CASAL, Executive Director SBINVEST, Buenos Aires

BAHREÏN

Mr. Jawaher AL-MUDAHKI, Advisor to President for Administration and Finance,
University of Bahrain, Manama

BANGLADESH

Mr. Abdul AWAL MIAH, Chief Account Officer, Ministry of Commerce, Dhaka

Mr. Anwaruddin CHOWDHURY, Past President, Institute of Chartered Accountants,
Dhaka

BELGIQUE

M. David SZAFRAN, Secrétaire général, Institut des réviseurs d'entreprises, Bruxelles

BENIN

M. Thomas AZANDOSSESSI, Directeur du CENAFOC, Ministère des finances et de
l'économie, Cotonou

BOSNIE-HERZEGOVINE

Mr. Dragan VESELINOVIC, Economist, Association of Accountants and Auditors, Sarajevo

Ms. Nevenka PETROVIC, Economist, Association of Accountants and Auditors, Sarajevo

Mr. Vladislav DURASOVIC, Professor, Association of Accountants and Auditors, Sarajevo

Mr. Novak KONDIC, Professor, Association of Accountants and Auditors, Sarajevo

BRESIL

Mr. Aridelmo José Campanharo TEIXEIRA, Professor, Fundação Instituto Capixaba de Pesquisas em Contabilidade, Economia e Finanças (FUCAPE), Sao Paulo

Sr. Valcemiro NOSSA, Professor, Fundação Capixaba de Pesquisas, Vitoria

Sr. Fabio MORAES

Mr. Haroldo LEVY NETO, President, Associação dos Analistas e Profissionais de Investimento do Mercado de Capitais, APIMEC, Sao Paulo

Sra. Maria Clara CAVALCANTI BUGARIM, Presidente, Fundação Brasileira de Contabilidade, Brasília

Mr. Ricardo RODIL, Auditor, Instituto dos Auditores Independientes do Brasil IBRACON, Sao Paulo

Mr. Fabio DA COSTA, Professor, Fundação Instituto Capixaba de Pesquisas em Contabilidade, Economia e Finanças, (FUCAPE), Vitoria

Mr. Hugo ROCHA BRAGA, Consultant, Associacao Brasileira da Companhias Abertas, (ABRASCA), Sao Paulo

Sr. Jose MARTONIO ALVES COELHO, Presidente, Conselho Federal de Contabilidade, Diretor, Universidade de Fortaleza

Ms. Irineu DE MULA, Vice-Presidente Tecnico, Conselho Federal De Contabilidade, Brasília

Mr. Antonio CARLOS DE SANTANA, Superintendente, Comissao de Valores Mobiliarios, (CVM), Brasília

Ms. Silvia MARQUES DE BRITO E SILVA, Senior Advisor, Banco Central do Brasil, Brasília

BULGARIE

Mr. Bisser SLAVKOV, Vice President, Institute of Certified Public Accountants, Sofia

Mr. Velin FILIPOV, Head of Department, Tax Policy Directorate, Ministry of Finance, Sofia

CANADA

Mr. Robert WHITE, Senior Industry Expert, BRI International Inc., Ottawa

Ms. Gina LETOURNEAU, Director, Certified General Accountants Association, Toronto

CHINE

Mr. LIU Yuting, General Director, Accounting Regulatory Department, Ministry of Finance, Beijing
Mr. CHENG Junfeng, Secretary, General Office, Ministry of Finance, Beijing
Mr. ZHANG Xiangzhi, Deputy Director, Accounting Regulatory Department, Ministry of Finance, Beijing
Ms. WANG Ying, Officer, Department of International Affairs, Ministry of Finance, Beijing
Ms. LIN Xuan, Officer, Department of International Trade and Economic Affairs, Beijing
Mr. WU Dezhong, First Secretary, Permanent Mission, Geneva

CHYPRE

Mr. George KYRIAKIDES, Deputy Auditor General, Audit Office, Nicosia

EGYPTE

H.E. Mr. Sameh SHOUKRY, Ambassador, Permanent Representative, Geneva
Mr. Hani SARIE EL DIN, Chairman of Board of Directors, Capital Market Authority, Cairo
Mr. Maged SHAWKY SOURIAL, Chairman, Cairo and Alexandria Stock Exchanges, Cairo
Mr. Ashraf ABDELKADER, Advisor to the Minister of Investment, Cairo
Mr. Amr AL JOWAILY, First Secretary, Permanent Mission, Geneva
Ms. Amira EL SAEED, Division Head, Cairo and Alexandria Stock Exchange, Cairo
Mr. Ashraf GAMAL ELDIN, Advisor to the Minister, Ministry of Investment, Cairo
Ms. Amira AGAG, Division Head, Cairo and Alexandria Stock Exchange, Cairo

EMIRATS ARABES UNIS

Mr. Hussain SAJWANI, Chairman, Damac Investment Company LLC, Dubai

ESPAGNE

Sra. Maria D. URREA SANDOVAL, Jefe de Área, Ministerio de Economía y Finanzas, Madrid
Sr. Richard William FREDERICK, Consultant

ETATS UNIS

Ms. Melissa KEHOE, First Secretary, Permanent Mission, Geneva
Mr. David MORRIS, Financial Executives International, Washington DC
Mr. Charles H. CALHOUN, Interim Chairperson, Coggin College of Business Administration, University of North Florida
Mr. Paul THOMPSON, Technical Manager, International Federation of Accountants, (IFAC)
Mr. Mohamed E. MOUSTAFA, Consultant

ETHIOPIE

Mr. Lemma ARGAW, Auditor General, Office of the Federal Auditor General, Addis Ababa

EX-REPUBLIQUE YOUGOSLAVE DE MACEDOINE

Ms. Lidija NANUS, Director, Deloitte Macedonian, Skopje

FEDERATION DE RUSSIE

Ms. Anzhela KOTLYAROVA, Ministry of Economic Development and Trade, Moscow

Ms. Olga SOLOV'eva, Associate Professor Moscow State University, Moscow

Mr. Mikhail KISELEV, Deputy Chairman of the Board, National Organization for Financial Accounting and Reporting Standards (NOFA), Moscow

Mr. Andrei BURENIN, Chairperson of the Board, National Organization for the Standards of Financial Accounting and Reporting, Moscow

Ms. Dinara BALTACHEEVA, Ministry of Economic Development and Trade, Moscow

FRANCE

M. Osvaldo R. AGATIELLO, Consultant, Paris

M. Jérôme CHEVY, Conseil National de la Comptabilité, Paris

M. Bernard KLEINER, Directeur, Compagnie nationale des commissaires aux comptes, Paris

M. Alain LE BARS, Chef d'unité, Ministère de l'économie, des finances et de l'industrie, Paris

GEORGIE

M. George LOLADZE, Chairman, Georgian Stock Exchange, Tbilisi

GRECE

Mr. Anastasios PROTOPAPPAS, Director, Ministry of National Economy and Finance, Athens

Mr. Panagiotis VROUSTOURIS, Greek Accounting and Auditing Oversight Board

HONDURAS

S.E. Sr. J. Benjamin ZAPATA, Embajador, Representante Permanente, Ginebra

Sr. F. Javier Mejía GUEVARA, Primer Secretario, Misión Permanente, Ginebra

HONGRIE

Mr. Zoltán PANKUCSI, Head of Section, Ministry of Finance, Budapest

Ms. Erika KOSZEGI, First Secretary, Permanente Mission, Geneva

INDE

Mr. Hindupur PRABHAKAR RAO, Controller General of Accounts, Ministry of Finance, New Delhi

Mr. Ravi KATHPALIA, Vice President, Consortium for Financial Management of Public Systems, New Delhi

ITALIE

Mr. Domenico DA EMPOLI, Ordinario di Scienza delle Finanze, Dipartimento di Teoria Economica e Metodi Quantitativi per le scelte Politiche, Consultant for the Ministry of Foreign Affairs, Rome

Ms. Azzurra CHIARINI, Stagiaire, Permanent Mission, Geneva

Mr. Gabriele FONTANESI, International Association Financial Executives Institutes, Rome

Mr. Johannes GUIGARD, Chartered Accountant, Consiglio Nazionale Dottori Commercialisti, Rome

Mr. Ottavio Antonio ANGOTTI, Chairman, GPA Foundation, Rome

JORDANIE

Mr. Mohammed AL-OMOUSH, Chief, Ministry of Finance, Amman

KAZAKHSTAN

Mr. Maxat MAMASHEV, Director, Ministry of Finance, Astana

KENYA

Mr. Karugor GATAMAH, Chief Executive Officer, Centre for Corporate Governance, Nairobi

Mr. James GATHURA NDUATI, Senior Examination Officer, Accountants and Secretaries National Examinations, Nairobi

Mr. John KARIMI NJIRAINI, Chief Executive, Institute of Certified Public Accountants, Nairobi

Mr. Rabson K. WANJALA, First Secretary, Permanent Mission, Geneva

LESOTHO

Ms. Mapaseka KOLOKO, Third Secretary, Permanent Mission, Geneva

LETTONIE

Mr. Arturs MALEJS, Director of Department of Coordination and Analysis of Accounting Methods, Ministry of Finance, Riga

LIBAN

M. Farid GEBRAN, President, Lebanese Association of Certified Public Accountants, Beirut

Mr. Elie Joseph RIZKALLAH, Member of Lebanese Association of Certified Public Accountants, (LACPA), Beirut

LITUANIE

Ms. Aurelija LAURUSEVICIUTE, Senior Expert in Accounting, Institute of Accounting, Vilnius

Mrs. Paule SVOROBVICIENE, Head of Accounting and Auditing Division, Ministry of Finance, Vilnius

MADAGASCAR

M. Georges JUVENCE RUPHIN, Chef de service des études des finances et du budget, Antananarivo

MALAISIE

Mr. Hani HUSSAIN, Assistant Project Manager, Islamic Financial Services Board, Kuala Lumpur

Mr. Romlah JAFFAR, Chairperson, National University, Kuala Lumpur

Mr. Alias AZURA.MAIZATUL, Manager, Malaysian Institute of Accountants

Ms. Noor Erni SURYA NOORDIN, In-Charge of Finance, Islamic Financial Services Board, Kuala Lumpur

Mr. Kim YUEN LIEW, Head, Securities Commission, Kuala Lumpur

MALAWI

Mr. Hennox CHAIMA MEZENGERA, Technical Director, The Society of Accountants, Lilongwe

MALTE

Mr. Emanuel CAMILLERI, Director General, Ministry of Finance, Valletta

Mr. George SCERRI, Programme Manager, Malta Information Technology and Training Services, Valletta

MAROC

M. Mehdi EL YOUSSEFI, Chef de la division de la normalisation et des institutions comptables à la direction des entreprises publiques et de la privatisation, Secrétaire Général du conseil national de la comptabilité, Rabat

MEXIQUE

Sr. Salvador RUIZ DE CHAVEZ, President, Mexican Association of Accounting and Business Faculty, Mexico DF

NAMIBIE

Mr. Walter Paul BARTH, Deputy Auditor General, Office of the Auditor General,
Windhoek

NEPAL

Mr. Narayan BAJAJ, President, Institute of Chartered Accountants, Kathmandu

PAKISTAN

Mr. Masud MUZAFFAR, Director General, Auditor General, Islamabad
Mr. Asad Ali SHAH, Council Member, Institute of Chartered Accountants, Islamabad

PARAGUAY

Sr. Jorge Antonio ESPINOLA ALMEIDA, Asesor de Sindicatura, Banco Central,
Asunción

PAYS-BAS

Mr. Ralph THRUM, Chief Operating Officer, Global Reporting Initiative, Amsterdam
Ms. Brigitte TANTAWY-MONSOU, Organization Effectiveness, UNILEVER,
Amsterdam
Ms. Nancy KAMP-ROELANDS, Senior Manager, Ernst & Young, Amsterdam

PHILIPPINES

Mr. Miguel BAUTISTA, First Secretary, Permanent Mission, Geneva
Ms. Ma. Victoria BARNES, Attaché, Permanent Mission, Geneva
Ms. Lourdes DIMAPILIS, Assistant Commissioner, Commission on Audit, Manila
Ms. Conchita MANABAT, Chairperson, International Association of Financial
Executives Institutes, (IAFEI), Manila

POLOGNE

Ms. Alicja JARUGA, Member of the Accounting Standards Committee, Warsaw
Mr. Jacek GDANSKI, Deputy Director, Accounting Department, Ministry of Finance,
Warsaw
Ms. Joanna DADACZ, Director, Ministry of Finance, Warsaw
Ms. Molgarzata JARUGA-BARANOWSA, Academy of Management, Lodz

PORTUGAL

M. Leopoldo ASSUNÇÃO ALVES, Expert, Ministère des finances, Lisbonne

REPUBLIQUE ARABE SYRIENNE

Mr. Annan ABDULMUNEM, Second Secretary, Permanent Mission, Geneva

REPUBLIQUE DE COREE

Mr. KIM Seongbeom, Team Head, Financial Supervisory Service, Seoul

REPUBLIQUE DEMOCRATIQUE DU CONGO

M. André FOKO TOMENA, Secrétaire Général, Budget et finances, Ministère de l'économie, Kinshasa

M. Jean-Pierre NZAU NKENGE, Deloitte and Touche Congo Sprl, Kinshasa

M. Floribert MUKEBAYI MULAMBA, Partner Managing EGLOJORE, Kinshasa

REPUBLIQUE DE MOLDOVA

Ms. Marina SELARU, Executive Director, Association of Professional Accountants and Auditors, Chisinau

REPUBLIQUE POPULAIRE DEMOCRATIQUE DE COREE

Mr. SONG Kum-Choe, Official, Ministry of Finance, Pyongyang

Mr. RI Yong-Nam, Deputy Director, Ministry of Finance, Pyongyang

Mr. KIM Seong-Beom, Team Head, Financial Supervisory Service, Pyongyang

REPUBLIQUE TCHEQUE

Ms. Alena KREJCOVA, Advisor, Ministry of the Environment, Prague

ROUMANIE

Ms. Alexandra LAZAR, Expert, Ministry of Public Finance, Bucharest

Ms. Monica BIZON, Expert, Ministry of Public Finance, Bucharest

Ms. Ileana Monica JULEAN, Counsellor, Ministry of Public Finance, Bucharest

Mr. Horia Ion NEAMTU, Head of the Department for Monitoring and Proficiency, Romanian Chamber of Financial Auditors, Bucharest

ROYAUME UNI

Mr. John TURNBULL, Executive Director, Association of International Accountants, London

Ms. Justine BENTHAM, Manager, KPMG, London

Mr. Michael KELLY, Director, CSR KPMG, London

Mr. Babatunde Stephen IDOWU, Accounting and Auditing Regulation, Corporate Law and Governance, London

Mr. Kurt RAMIN, Commercial Director, International Accounting Standards Committee Foundation, London

Mr. Amra BALIC, Director, Standard & Poor's, London

Mr. Richard MARTIN, Head of Financial Reporting, Association of Chartered Certified Accountants, London

Ms. Elizabeth HICKEY, Director of Technical Activities, International Accounting Standards Board, London

Mr. David CAIRNS, Director, David Cairns, International Financial Reporting, London

Mr. Alan KNIGHT, Head of Standards, Account Ability, London

Mr. Robert BLANKS, Institute of Chartered Secretaries and Administrators, London

SENEGAL

M. Astou SAGNA, Chef du bureau des entreprises et de la production industrielle,
Ministère de l'économie et des finances, Dakar

SERBIE ET MONTENEGRO

Mr. Zoran TODOROVIC, Executive Director, IRRCG, Podgorica

SLOVAQUIE

Ms. Eva ELIASOVA, Vice President, SKAU, Slovak Chamber of Auditors, Bratislava
Mr. Pavol VINCUR, Slovak Chamber of Auditors, Bratislava

SOUDAN

Mr. Ahmed ZEIN EL ABDIN EL BORAI, Acting President, Sudanese Association of
Certified Accountants, Khartoum
Mr. Siddig ALI IBRAHIM, Deputy Auditor General of Sudan, Sudanese Association of
Certified Accountants, Khartoum

SRI LANKA

Mr. Ajith S. RATNAYAKE, Director General, Sri Lanka Accounting and Auditing
Standards Monitoring Board, Colombo

SUISSE

M. Donald MACPHAIL, Chartered Accountant, IFMA Member
M. Didier PHILIPPE, Director, Hewlett-Packard
Mr. Rudolf MULLER, Senior Counsellor, State Secretariat for Economic Affairs
(SECO), Bern
Mr. Anthony TRAVIS, Principal Cabinet, Gainsbury & Consorts
Ms. Verena BUTT, Analyst, Ethos Investment Foundation
Mr. Mark Jonathan HAWKINS, Auditor, Ernst and Young Ltd
Mr. Günter FRITZ, Head of EHS, Ciba Specialty Chemicals Inc.

THAILANDE

Mr. Saowanee SITCHAWAT, Associate Professor, Thammasat University, Bangkok
Mr. Pranee PHASIPOL, Deputy Director General, Ministry of Commerce, Bangkok
Mr. Achara SRISAN, Officer, Ministry of Commerce, Bangkok
Mr. Apiradee MONGKOLYANVARAT, Officer, Ministry of Commerce, Bangkok
Ms. Supavadee CHOTIKAJAN, Second Secretary, Permanent Mission, Geneva

TRINITE ET TOBAGO

Mr. David RAGGAY, Chartered Accountant, IFRS Consultants, Port-of-Spain

TUNISIE

M. Iadh ELLOUMI, Secrétaire général, Ordre des experts comptables, Tunis
M. Moez BEN AMEUR, Inspecteur central des finances, Ministère des finances, Tunis
M. Férid EL KOBBI, Membre Permanent au Collège du Conseil du marché financier, Tunis
M. Elyes LAKHAL, Secrétaire des affaires étrangères, Mission permanente, Genève

TURQUIE

Mr. Haydar KULAKSIZ, Head, Department of Ministry of Finance, Ankara
Mr. Recep PEKDEMIR, Chairman, Expert Accountants' Association of Turkey, Ankara
Mr. Burak PIRGAIP, Expert, Capital Markets Board, Ankara
Mr. Hikmet TOSUN, Ministry of Finance, Ankara
Mr. A.R. Zafer SAYAR, Vice President, Turkish Accounting Standards Board

UKRAINE

Mr. Alla SAVCHENKO, President, BDO Balance-Audit Limited, Kiev
Mr. Sergii BALCHENKO, Managing Partner, BDO Balance Audit Limited, Kiev
Mr. Vasyl SOPKO, Professor of Accounting and Audit, National Economic University, Kiev
Mr. Valerii PARKHOMENKO, Head of Department of Accounting Methodology, Ministry of Finance, Kiev

VIETNAM

Mr. VU Thi Kim Lien, Director, Vietnam State Securities Commission, Hanoi

YEMEN

Mr. Abdul DAEM AL-SHOWAITER, Director General, Tax Authority, Sana'a
Mr. Abdullah Abdullah ALSANAFI, President of COCA, Central Organization for Control and Auditing, Sana'a

ZIMBABWE

Mr. Adonis ANTONIADES, Chief Executive, Institute of Chartered Accountants, Harare
Mrs. J. MADZORERA, Harare

INTERGOVERNMENTAL ORGANIZATIONS

COMMISSION EUROPEENNE

M. Dominique BE, Bruxelles

SPECIALIZED AGENCIES

ORGANISATION DES NATIONS UNIES POUR LE DEVELOPPEMENT INDUSTRIEL

Mr. Fernando RIQUELME LIDON, Geneva
Mr. Victor Manuel HINOJOSA BARRAGAN, Senior Liaison Officer, Geneva

NON-GOVERNMENTAL ORGANIZATIONS

General Category

CONFEDERATION INTERNATIONALE DES SYNDICATS LIBRES

Mme Anna BIONDI, Director, Geneva
Ms. Marie-Thérèse BELLAMY, Assistant
M. Matthias MULLER, Düsseldorf, Germany

ORGANISATION INTERNATIONALE DES EMPLOYEURS

Ms. Sandy GROS-LOUIS, Advisor

PANELISTS

M. André BALADI, Financier Fondateur, International Corporate Governance Network, (ICGN), Berne
Mr. Nelson L. CARVALHO, Professor, University of Sao Paulo, Brazil
M. Philippe DANJOU, Director, The French Securities Regulator, Paris
Mr. Aziz DIÈYE, Senior Partner and Director, Dakar, Senegal
Mr. Gerald EDWARDS, Senior Advisor, Financial Stability Forum, Bern Switzerland
Ms. Elizabeth HICKEY, Director of Technical Activities International Accounting Standards Board, London
Mr. John KELLAS, Chairman, International Auditing and Assurance Standards Board, London
Mr. JUN Wang, Vice Minister of Finance, Beijing, China
Mr. Ulf LINDER, Deputy Head of Unit, European Commission, Brussels
Mr. Abbas Ali MIRZA, Technical Adviser, Gulf Cooperation Council Accounting and Auditing Organization, United Arab Emirates
Mr. Thirachai PHUVANATNARANUBALA, Secretary-General, Securities and Exchange Commission, Bangkok, Thailand
Mr. Witold SKROK, Head of Controlling, BPH Bank, Warsaw
Mr. Christian STRENGER, Director, DWS Investment, Frankfurt, Germany

SPECIAL INVITEES

ASIAN DEVELOPMENT BANK

Ms. Kathleen MOKTAN, Head, Manila Branch
Ms. Samuela TUKUAFU, Financial Specialist, Manila

ASSOCIATION OF ACCOUNTING TECHNICIANS (AAT)

Mr. Adam HARPER, Director, London
Mr. John VINCENT, Council Member, London

ASSOCIATION OF INTERNATIONAL ACCOUNTANTS (AIA)

Mr. Edward GILLESPIE, Council Member, London

BODY OF EXPERT AND LICENSED ACCOUNTANTS (CECCAR)

Mr. Marin TOMA, President, Bucharest
Mr. Andreia MANEA, Translator for the President, Bucharest

ETHOS SWISS INVESTMENT FOUNDATION

Mr. Jean LAVILLE, Deputy Director, for Sustainable Development
Ms. Caroline SCHUM, Analyst

EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT

Mr. Andrew OSTASZEWSKI, London

EUROPEAN FEDERATION OF ACCOUNTANTS (FEE)

Mr. Saskia SLOMP, Technical Director, Brussels

GREEK ACCOUNTING AND AUDITING OVERSIGHT BOARD, (GAAOB)

Mr. Theodoros XENTES, Member, Athens
Mr. Panagiotis VROUSTOURIS, Member, Athens

INTERNATIONAL ACCOUNTING STANDARDS BOARD (IASB)

Mr. Robert GARNETT, Board Member, London

INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES (ICAEW)

Mr. Robert E. LANGFORD, Sustainability Project Manager, London
Mr. Richard SPENCER, Corporate Responsibility Manager, London
Mr. Caroline BEER, IFRS Senior Manager, London

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Mr. Kamlesh S. VIKAMSEY, President, New Delhi
Mr. T. N. MANOHARAN, Vice President, New Delhi
Mr. Ashok HALDIA, Secretary, New Delhi

KPMG

Mr. Mohamed YEHIA, Managing Partner, Cairo, Egypt

PALL-KARNA-SAYAHAK FOUNDATION (PKSF)

Mr. Parveen MAHMUD, Deputy Managing Director, Dhaka

RESPONSIBLE BUSINESS INITIATIVE

Ms. AMBREEN, Executive Director, Lahore

THE OPEC FUND FOR INTERNATIONAL DEVELOPMENT

Mr. Fahmi BILAL, Controller, Vienna, Austria

UNION OF CHAMBERS OF CERTIFIED PUBLIC ACCOUNTANTS (TURMOB)

Mr. Nail SANLI, Ankara
Mr. Orhan CELIK, Ankara
Mr. Cemal IBIS, Advisor, Ankara
Mr. Serdar OZKAN, Advisor, Ankara