

Memorandum of Understanding

Between The

National Association of State Boards of Accountancy (NASBA)

Canadian Institute of Chartered Accountants (CICA)

Instituto Mexicano de Contadores Públicos (IMCP)

Comité Mexicano para la Práctica Internacional de la Contaduría (COMPIC)


American Institute of Certified Public Accountants (AICPA)



It is hereby understood that the members of the Canadian Institute of Chartered Accountants (CICA) are comprised of the members of the following Provincial and Territorial Institutes/Ordre: Alberta, British Columbia, Manitoba, New Brunswick, Newfoundland, Northwest Territories and Nunavut, Nova Scotia, Ontario, Prince Edward Island, Quebec, Saskatchewan and Yukon Territory. The Institute of Chartered Accountants of Bermuda is affiliated with the CICA under an affiliation agreement and its members are also members of the CICA.

It is hereby understood that reciprocal chartered accountant applicants from the Institute of Chartered Accountants of Bermuda are eligible for privileges in accordance with the PMRA between the parties.

In Witness Thereof



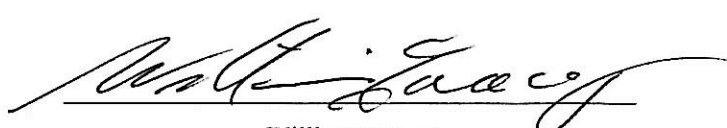
Kevin DANCEY, FCA,
CICA



CPC Jaime Sanchez Mejorada Fernandez
IMCP

Date


Date



William Treacy
NASBA/AICPA U.S. IQAB



CPC Manuel Sanchez y Madrid
COMPIC



Date

City/County of Alexandria city
Commonwealth of Virginia
The foregoing instrument was acknowledged before me
this 17th day of April, 2008
by Kevin J. Dancy Jaime Sanchez Mejorada Fernandez
Robert Greenwald Notary Public
My commission expires 3-31-10
William Treacy, Manuel Sanchez y Madrid