

**ACCOUNTING STANDARDS EFFECTIVE AS OF DECEMBER 31, 2004
WHICH ARE APPLICABLE FOR
NON-PUBLICLY ACCOUNTABLE ENTITIES (NPAEs)
AS DEFINED UNDER PAS 101**

FRAMEWORK FOR THE PREPARATION OF FINANCIAL STATEMENTS

STATEMENTS OF FINANCIAL ACCOUNTING STANDARDS (SFAS)

SFAS 1 (revised)	Presentation of Financial Statements
SFAS 4 (revised)	Inventories
SFAS 8	Accounting for the Effects of Changes in Foreign Exchange Rates
SFAS 8A	Deferral of Foreign Exchange Differences (an amendment of SFAS 8)
SFAS 10	Summary of Generally Accepted Accounting Principles on Investments
SFAS 13 (revised)	Net Profit or Loss for the Period, Fundamental Errors and Changes in Accounting Policies
SFAS 18	Summary of Generally Accepted Accounting Principles on Stockholders' Equity
SFAS 19	Summary of Generally Accepted Accounting Principles for the Banking Industry
SFAS 22 (revised)	Cash Flow Statements
SFAS 24	Retirement Benefit Costs
SFAS 25	Borrowing Costs
SFAS 26	Construction Contracts
SFAS 27	Accounting and Reporting for the Nonlife Insurance Industry
SFAS 28	Revenue
SFAS 29	Earnings per Share
SFAS 30	Interim Financial Reporting
SFAS 31	Segment Reporting

SFAS BASED ON INTERNATIONAL ACCOUNTING STANDARDS

SFAS 12/IAS 12	Income Taxes
SFAS 16/IAS 16	Property Plant and Equipment
SFAS 17/IAS 17	Leases
SFAS 20/IAS 20	Accounting for Government Grants and Disclosure of Government Assistance
SFAS 22/IAS 22	Business Combinations
SFAS 24/IAS 24	Related Party Disclosures
SFAS 26/IAS 26	Accounting and Reporting by Retirees Benefits Plans

SFAS 12/IAS 12	Income Taxes
SFAS 27/IAS 27	Consolidated Financial Statements and Accounting for Investments in Subsidiaries
SFAS 28/IAS 28	Accounting for Investments in Associates
SFAS 31/IAs 31	Financial Reporting of Interests in Joint Ventures
SFAS 35/IAS 35	Discontinuing Operations
SFAS 36/IAS 36	Impairments Operations
SFAS 37/IAS 37	Provisions, Contingent ⁶ Liabilities and Contingent Assets
SFAS 38/IAS 38	Intangible Assets