

Memorandum of Understanding

Between the

National Association of State Boards of Accountancy (NASBA)

Canadian Institute of Chartered Accountants (CICA)

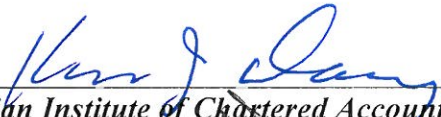
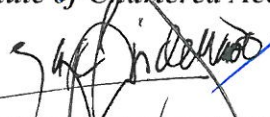
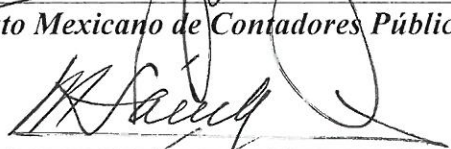
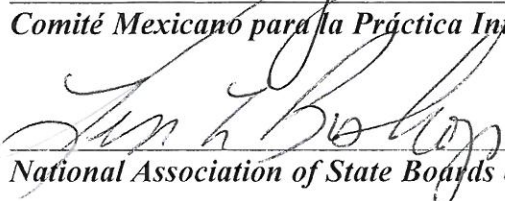
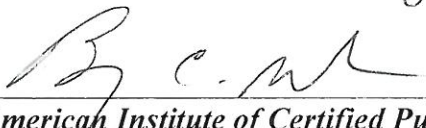
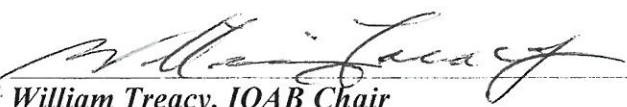
Instituto Mexicano de Contadores Públicos (IMCP)

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

American Institute of Certified Public Accountants (AICPA)

The Canadian Institute of Chartered Accountants, the Instituto Mexicano de Contadores Públicos, the Comité Mexicano para la Práctica Internacional de la Contaduría and the NASBA/AICPA/U.S. International Qualifications Appraisal Board (IQAB) agree pursuant to the terms of the *Mutual Recognition Agreement* executed by the parties on the 17th day of April, 2008, to extend the aforementioned *Mutual Recognition Agreement* to the 31st day of December, 2015. This will allow the parties sufficient time to conduct an assessment prior to the renewal of the *Mutual Recognition Agreement*.

In Witness Whereof:

 _____ Canadian Institute of Chartered Accountants	<u>10/30/12</u> _____ Date
 _____ Instituto Mexicano de Contadores Públicos	<u>8/I/13</u> _____ Date
 _____ Comité Mexicano para la Práctica Internacional de la Contaduría	<u>Jan. 08, 2013</u> _____ Date
 _____ National Association of State Boards of Accountancy	<u>10/30/12</u> _____ Date
 _____ American Institute of Certified Public Accountants	<u>1/15/13</u> _____ Date
 _____ William Treacy, IQAB Chair	<u>10/30/12</u> _____ Date