

Date: 27 October 2004
Ref.: 04-584

**Draft concept paper on equivalence of certain third country GAAP
and on description of certain third countries mechanisms of
enforcement of financial information: how CESR intends to measure
equivalence**

Open Hearing

Location: CESR, 11-13 avenue de Friedland, 75008 Paris

Tuesday 23 November 2004 14.00-17.00

- Introduction by:
 - John Tiner, Chairman of the Operational Group in the area of endorsement and enforcement of financial reporting standards in Europe (CESR Fin).
 - Paul Koster, Chairman of Subcommittee on International Standards Endorsement (SISE)- GAAP Equivalence.
 - Lars Østergaard, Chairman of Subcommittee on Enforcement (SCE)- Enforcement mechanisms.
- Discussion
- Concluding remarks