

BOARD NOTICE 97 OF 2007**INVITATION TO COMMENT ON A DISCUSSION PAPER ON *FINANCIAL INSTRUMENTS*****Issued: 19 September 2007**

The Accounting Standards Board (the Board) at its meeting held on 5 September 2007 approved for release an invitation to comment on a Discussion Paper on *Financial Instruments* (DP 3).

As financial instruments have an effect on all public sector entities, it is important for users, preparers and auditors of general purpose financial statements to consider the issues and principles proposed in this Discussion Paper. Responses received as part of the public comment process provide valuable input into the process of standard setting, and are carefully considered by the Board.

All those affected by, or are interested in, this Discussion Paper issued by the Board, are encouraged to provide a response to this Discussion Paper.

The comment period for this exposure draft ends on **28 February 2008**.

Copies of the exposure drafts can be downloaded from the Board's website – <http://www.asb.co.za>, or can be obtained by contacting the Board's offices on:

- Tel: 011 697 0660, or
- Fax: 011 697 0666

Comment can also be emailed to info@asb.co.za or can be submitted in writing to:

Accounting Standards Board
PO Box 74129
Lynwood Ridge
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On request, respondents can provide verbal comment on the Discussion Paper by contacting the Board's offices.

We look forward to receiving your responses.