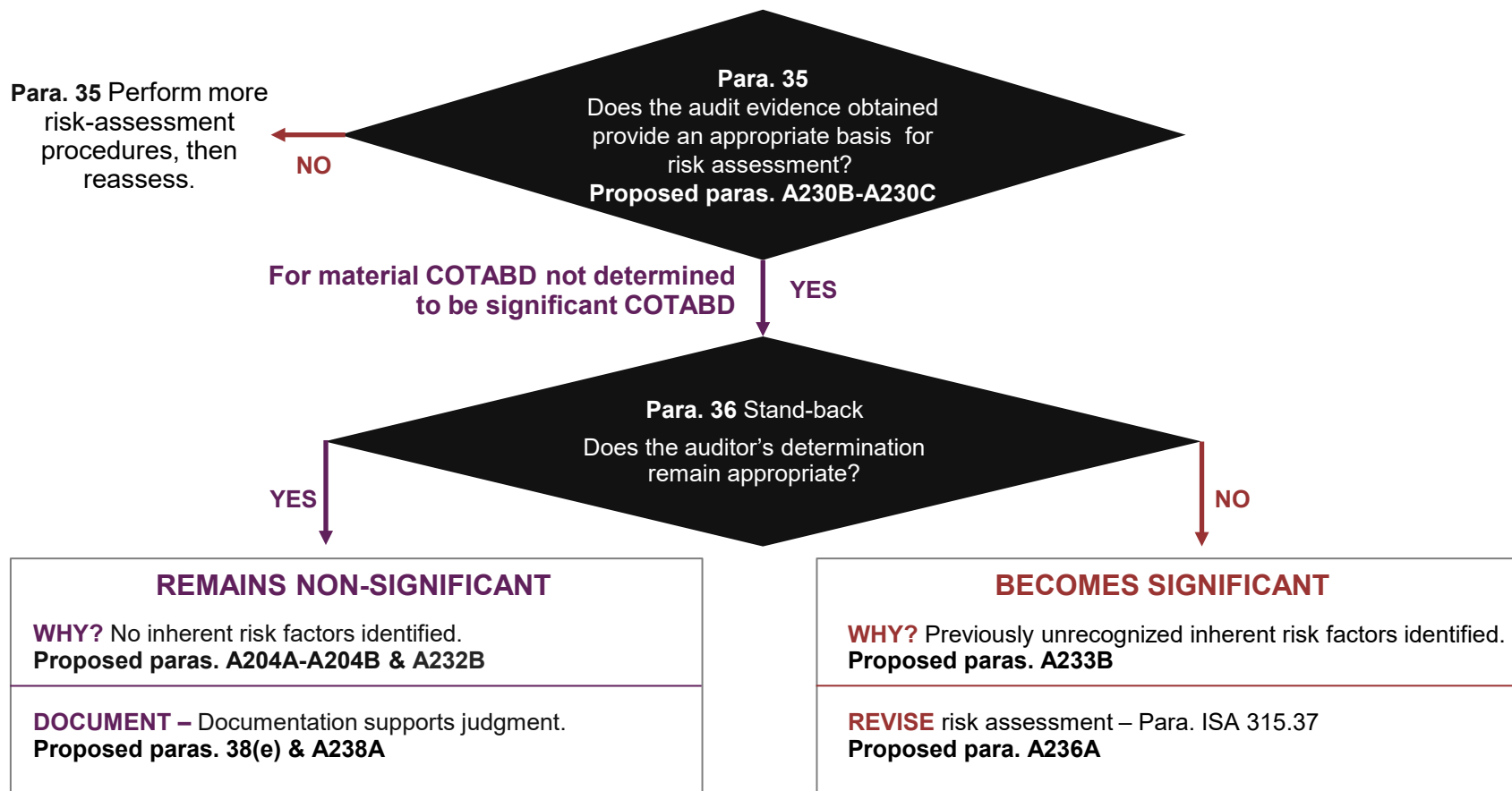


ISA 315 proposals:

Determining Material COTABD that Are Not Significant COTABD



COTABD = class of transactions, account balance, & disclosure