

January 8, 2020

Ms. Olga Nosova

General Director of SRO AAS

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Dear Ms Nosova,

On behalf of the staff and the Board of the International Federation of Accountants, I would like to express our sincere condolences on the passing of Mr Anatoly D. Sheremet.

Mr. Sheremet's dedication and commitment to the development of the accountancy profession left an indelible mark and his legacy will continue to live on through his many accomplishments as the President of your organization as well as his contributions to the profession both nationally and regionally.

Please pass our heartfelt wishes on to Mr. Sheremet's family and all of SRO AAS during this time of sorrow. Our thoughts are with all of you.

Yours sincerely,



In-Ki Joo  
**President**