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Sommario/riassunto	The paper addresses topics on which an agreement is necessary to arrive at consensus guidelines or "principles" of regulation and supervision of cooperative financial institutions (CFIs) in developing countries. Specifically we identify those aspects related to CFI industry structure, governance, legislation and regulation over which a well established base of knowledge exists; we point out the most important gaps in understanding and those over which a considerable degree of disagreement among stakeholders appears to exist and that require research to consolidate opinions. Three main topics c