

## List of All Comment Letters

- CL1: New South Wales Treasury
- CL2: The Institute of Chartered Accountants in Australia
- CL3: Bob Buchanan, Australia
- CL4: Institute of Management Accountants, USA
- CL5: Karl Hoffmann, Germany
- CL6: Consiglio Nazionale Dottoti Commercialisti, Italy
- CL7: Swiss GAAP FER, Switzerland
- CL8: Group of 100, Australia
- CL9: Banken Verband, Germany
- CL10: Linde Groupe, Germany
- CL11: Altria Group Inc, USA
- CL12: Shepherd Building Group, UK
- CL13: CPA, Australia
- CL14: Barclays, UK
- CL15: General Counsel 100 Group, UK
- CL16: Conseil National de la Comptabilite, France
- CL17: Mazars, UK
- CL18: Bundesverband Offentlicher Banken Deutschlands, Germany
- CL19: Institut der Versicherungsmathematicschen Sachverständigen für Altersversorgung e.V., Germany
- CL20: Korea Accounting Association
- CL21: Watson Wyatt Worldwide
- CL22: Telstra, Australia
- CL23: Munich Re Group, Germany
- CL24: FAR, Sweden
- CL25: Combined letter from: Deutsche Telekom AG, Germany; France Telecom, France; and Telefonica SA, Spain
- CL26: London Society of Chartered Accountants, UK
- CL27: German Accounting Standards Committee (DRSC), Germany
- CL28: Dutch Accounting Standards Board
- CL29: AXA Group, France
- CL30: Deloitte Touche Tohmatsu International
- CL30A: Deloitte Touche Tohmatsu International
- CL31: Canadian Accounting Standards Board
- CL32: Loyens & Loeff NV, Netherlands
- CL33: The Life Assurance Association of Japan
- CL34: Fletcher Building Limited, New Zealand
- CL35: F Hoffmann La Roche, Switzerland
- CL36: Institute of Actuaries Australia
- CL37: Sygenta International AG, Switzerland
- CL38: ING Group, Netherlands
- CL39: Société Générale, France
- CL40: The International Accounting Standards Review Committee (IASRC) of the Korea Accounting Standards Board (KASB), Korea

CL41: RAG Aktiengesellschaft, Germany  
CL42: BG Group, UK  
CL43: South African Institute of Chartered Accountants (SAICA), South Africa  
CL44: The Chartered Institute of Management Accountants, UK  
CL45: Deutsche Bank, Germany  
CL46: Audit Committee, UK  
CL47: Accounting Standards Board of Japan (ASBJ), Japan  
CL48: American Academy of Actuaries, USA  
CL49: Royal Bank of Scotland, UK  
CL50: KPMG International  
CL51: Ernst & Young International  
CL52: FirstRand Banking Group, South Africa  
CL53: UK 100 Group, UK  
CL54: Grant Thornton International  
CL55: Zambia Institute of Chartered Accountants, Zambia  
CL56: Holcim Group, Switzerland  
CL57: Institute of Chartered Accountants in England & Wales (ICAEW), UK  
CL58: Federation of Swiss Industrial Holding Companies, Switzerland  
CL59: American Bar Association, USA  
CL60: BNP Paribas, France  
CL61: Royal Dutch Shell  
CL62: SAP AG, German  
CL63: UBS AG, Switzerland  
CL64: Microsoft Corporation, USA  
CL65: Institute of Chartered Accountants of Jamaica  
CL66: Institut der Wirtschaftsprüfer (IDW), Germany  
CL67: Australian Institute of Company Directors (AICD)  
CL68: Institute of Chartered Accountants in Ireland (ICAI)  
CL69: Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) and Mouvement des Entreprises de France (MEDEF)  
CL70: Pfizer  
CL71: Treuhand-Kammer, Switzerland  
CL72: Citigroup  
CL73: PricewaterhouseCoopers (International)  
CL74: PricewaterhouseCoopers (International)  
CL75: Association of Investment Trust Companies, UK  
CL76: British American Tobacco  
CL77: Japanese Institute of Certified Public Accountants (JICPA), Japan  
CL78: Association of Corporate Treasurers, UK  
CL79: Dansk Industri (Confederation of Danish Industries), Denmark  
CL80: Confederation of Swedish Enterprise, Sweden  
CL81: Credit Mutuel, France  
CL82: HSBC Holdings, UK  
CL83: Astrazeneca Plc

CL84: The Financial Reporting Standards Board of the Institute of Chartered Accountants of New Zealand (ICANZ) and the Accounting Standards Review Board (ASRB), New Zealand

CL85: Hong Kong Institute of Certified Public Accountant

CL86: Foreningen af Statsautoriserede Revisorer (FSR), Denmark

CL87: BDO Stoy Hayward, UK

CL88: London Investment Banking Association (LIBA), UK

CL89: International Actuarial Association (IAA)

CL90: Organismo Italiano di Contabilità – OIC, Italy

CL91: Association of Chartered Certified Accountants (ACCA), UK

CL92: Bundesverband deutscher Banken, BDI, GDV, Germany

CL93: ANZ Banking Group

CL94: Institute of Chartered Accountants in India

CL95: Royal & Sun Alliance UK

CL96: Council on Corporate Disclosure and Governance (CCDG), Singapore

CL97: Swedish Financial Accounting Standards Council, Sweden

CL98: GlaxoSmithKline, UK

CL99: Institute of Chartered Accountants of Scotland (ICAS), UK

CL100: BaFin and Deutsche Bundesbank, Germany

CL101: International Organization of Securities Commissions (IOSCO)

CL102: The Chartered Institute of Public Finance and Accountancy (CIPFA) (UK)

CL103: Hanson (UK)

CL104: Nestlé (Switzerland)

CL105: RWE Aktiengesellschaft (Germany)

CL106: Bill Hicks (UK)

CL107: Deutsche Aktuarvereinigung e.V. (Germany)

CL108: European Financial Reporting Advisory Group (EFRAG)

CL109: Australian Accounting Standards Board (Australia)

CL110: Group of North American Insurance Enterprises (USA)

CL111: Malaysian Accounting Standards Board (MASB) (Malaysia)

CL112: Irish Bankers Federation (IFB) Ireland

CL113: Siemens AG

CL114: International Banking Federation

CL115: Standard Bank (South Africa)

CL116: Union of Industrial and Employer's Confederations of Europe (UNICE)

CL117: British Bankers' Association (BBA) (UK)

CL118: Accounting Standards Board (ASB) (UK)

CL119: Rishi Albert

CL120: Institute of Chartered Accountants of Zimbabwe (ICAZ) (Zimbabwe)

CL121: Fédération des Experts Comptables Européens (FEE)

CL122: Confederation of British Industry (CBI) (UK)

CL123: UK Society of Professionals (UKSIP)