

Proposed Amendments to IAS 19 *Employee Benefits--Actuarial Gains and Losses, Group Plans and Disclosures* (issued for comment 29 April 2004)

Comment Letters

- CL 1: Monash University (Australia)
- CL 2: QBE Insurance Group (Australia)
- CL 3: Institute of Actuaries of Australia (IAAust) (Australia)
- CL 4: Swedish Bankers' Association (Sweden)
- CL 5: Group of 100 (Australia)
- CL 6: Heads of Treasuries Accounting and Reporting Advisory Committee (HOTARAC) (Australia)
- CL 7: National Association of Pension Funds (UK)
- CL 8: Raad voor de Jaarverslaggeving (Council for Annual Reporting) (Netherlands)
- CL 9: Watson Wyatt International Ltd (UK)
- CL 10: Swedish Financial Accounting Standards Council (Sweden)
- CL 11: Union of Industrial and Employer's Confederations of Europe (UNICE)
- CL 12: Conseil National de la Comptabilité (CNC) (France)
- CL 13: Organismo Italiano di Contabilita (OIC) (Italy)
- CL 14: Patrick McGlynn
- CL 15: Unilever (UK)
- CL 16: Federacion Argentina de Consejos (FACPCE) (Argentina)
- CL 17: AWG Plc (UK)
- CL 18: Pensions section of the German Actuarial Association (Germany)
- CL 19: Life Insurance Association of Japan (Japan)
- CL 20: Foreningen af Statsautoriserede Revisorer (FSR) (Denmark)
- CL 21: BP Plc (UK)
- CL 22: Industrie Holding (Switzerland)
- CL 23: Accounting Principles and Auditing Standards Committee of the Florida Institute of Certified Public Accountants
- CL 24: German Accounting Standards Committee (DRSC) (Germany)
- CL 25: F Hoffmann-La Roche (Switzerland)
- CL 26: European Financial Reporting Advisory Group (EFRAG)
- CL 27: Institute of Chartered Accountants in Ireland (ICAI) (Ireland)
- CL 28: 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) France
- CL 29: Deloitte Touche Tohmatsu International
- CL 30: International Actuarial Association (IAA)
- CL 31: Abbey (UK)
- CL 32: Association of Consulting Actuaries Accounting Standards Sub-Committee (UK)
- CL 33: Syngenta
- CL 34: Bundesverband deutscher Banken (Germany)
- CL 35: Association of Chartered Certified Accountants (ACCA) (UK)
- CL 36: Nationwide Building Society (UK)

- CL 37: GlaxoSmithKline (UK)
- CL 38: Mercer Human Resource Consulting (UK)
- CL 39: International Organization of Securities Commissions (IOSCO)
- CL 40: Institute of Chartered Accountants of Scotland (ICAS) (UK)
- CL 41: RAC Plc (UK)
- CL 42: Australian Accounting Standards Board (AASB) (Australia)
- CL 43: International Accounting Standards Review Committee (IASRC) of the Korea Accounting Standards Board (KASB)
- CL 44: Accounting Standards Committee of ICAAT (Thailand)
- CL 45: Japanese Institute of Certified Public Accountants (JICPA) (Japan)
- CL 46: Münchener Rückversicherungs-Gesellschaft (Germany)
- CL 47: National Australia Bank (Australia)
- CL 48: Accounting Standards Board of Japan (ASBJ) (Japan)
- CL 49: Legal and General (UK)
- CL 50: Treuhand-Kammer (Switzerland)
- CL 51: Lane Clark & Peacock LLP (UK)
- CL 52: Chartered Institute of Management Accountants (UK)
- CL 53: Institute of Chartered Accountants in England & Wales (ICAEW) (UK)
- CL 54: London Society of Chartered Accountants (LSCA) (UK)
- CL 55: Institut der Wirtschaftsprüfer (IDW) (Germany)
- CL 56: South African Institute of Chartered Accountants (SAICA) (South Africa)
- CL 57: Association of British Insurers (ABI) (UK)
- CL 58: Aon Consulting (Belgium)
- CL 59: BNP Paribas (France)
- CL 60: University of Sydney (Australia)
- CL 61: Accounting Standards Board (Canada)
- CL 62: Rio Tinto Plc (UK)
- CL 63: Ernst & Young (International)
- CL 64: Norsk RegnskapsStiftelse - Norwegian Accounting Standards Board (Norway)
- CL 65: Grant Thornton (UK)
- CL 66: Confederation of British Industry (UK)
- CL 67: Towers Perrin (International)
- CL 68: Nestlé (Switzerland)
- CL 69: Council on Corporate Disclosure and Governance (CCDG) (Singapore)
- CL 70: Misys (UK)
- CL 71: Australasian Council of Auditors-General (Australia)
- CL 72: Britannia (UK)
- CL 73: GUS plc (UK)
- CL 74: BASF Aktiengesellschaft (Germany)
- CL 75: Allied Domecq Plc (UK)
- CL 76: Credit Mutuel (France)
- CL 77: International Association of Financial Executives Institutes (IAFEI)
- CL 78: UBS (Switzerland)
- CL 79: Malaysian Accounting Standards Board (Malaysia)

- CL 80: Accounting Standards Board (ASB) (UK)
- CL 81: AstraZeneca
- CL 82: KPMG (International)