

ED7 Financial Instruments: Disclosures – Comment Letters
October 2004

Comment Letter No	Company Name
1	FirstRand Bank Limited (South Africa)
2	QBE Insurance Group Limited
3	Münchener Rückversicherungs-Gesellschaft (Germany)
4	Institute of Chartered Accountants of Pakistan (ICAP) (Pakistan)
5	Instituto Nacional de Contadores Públicos (Colombia)
6	ASB Bank (New Zealand)
7	Accounting Standards Board (ASB) (UK)
8	Bundesverband deutscher Banken (Germany)
9	Australian Accounting Standards Board (AASB) (Australia)
10	German Accounting Standards Committee (DRSC) (Germany)
11	Florida Institute of Certified Public Accountants (USA)
12	Norddeutsche Affinerie AG (Germany)
13	Föreningen Auktoriserade Revisorer FAR (Sweden)
14	Institute of Chartered Accountants in Ireland (ICAI) (Ireland)
15	Raad voor de Jaarverslaggeving (Council for Annual Reporting) (Netherlands)
16	Grant Thornton International
17	Syngenta International AG
18	London Investment Banking Association (LIBA) (UK)
19	Bundesverband Öffentlicher Banken Deutschlands (Germany)
20	Association of British Insurers (ABI)
21	Deloitte Touche Tohmatsu International
22	Reserve Bank of New Zealand (New Zealand)
23	The International Accounting Standards Review Committee (IASRC) of the Korea Accounting Standards Board (KASB) (Korea)
24	General Insurance Association of Japan (Japan)
25	Japanese Bankers Association (Japan)
26	Life Insurance Association of Japan (Japan)

27	Australian Bankers' Association (Australia)
28	Accounting Standards Board of Japan (ASBJ) (Japan)
29	The Federation of Finnish Insurance Companies (Finland)
30	German Co-operative and Raiffeisen Confederation (Germany)
31	Committee on Monetary, Financial and Balance of Payments statistics (CMFB)
32	South African Institute of Chartered Accountants (SAICA) (South Africa)
33	Old Mutual (UK)
34	Zentraler Kreditausschuss (Germany)
35	National Organization for the Standards of Financial Accounting and Reporting (Russia)
36	Organismo Italiano di Contabilità – OIC (Italy)
37	Danish Bankers Association (Denmark)
38	Institute of Chartered Accountants in England & Wales (ICAEW)
39	London Society of Chartered Accountants (UK)
40	Nestlé (Switzerland)
41	Ernst & Young (International)
42	Association Française des Entreprises Privées (AFEP)
43	Industrie-Holding (Switzerland)
44	The Chartered Institute of Management Accountants (CIMA) (UK)
45	Fortis
46	Czech National Bank (Czech Republic)
47	International Swaps and Derivatives Association (ISDA)
48	British Bankers' Association (BBA) (UK)
49	Conseil National de la Comptabilité (CNC) (France)
50	PricewaterhouseCoopers (International)
51	BNP Paribas (France)
52	Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) and Mouvement des Entreprises de France (MEDEF) (France)
53	Credit Mutuel (France)
54	Deutsche Bank (Germany)
55	American Academy of Actuaries

56	Institute of Professional Accountants of Russia (Russia)
57	Swiss Reinsurance Company (Switzerland)
58	International Association of Insurance Supervisors (IAIS)
59	Association of Chartered Certified Accountants (ACCA) (UK)
60	Royal Bank of Scotland Group plc (UK)
61	Consiglio Nazionale dei Dottori Commercialisti and the Consiglio Nazionale dei Ragionieri
62	Foreningen af Statsautoriserede Revisorer (FSR) (Denmark)
63	Malaysian Accounting Standards Board (MASB) (Malaysia)
64	Institut der Wirtschaftsprüfer (IDW) (Germany)
65	Association of Corporate Treasurers (UK)
66	National Association of Insurance Commissioners (NAIC)
67	Italian Banking Association (ABI) (Italy)
68	Nicki L. Tillinghast (France)
69	International Organization of Securities Commissions (IOSCO)
70	UK 100 Group (UK)
71	Belgian Bankers' Association (Belgium)
72	AstraZeneca
73	UBS AG
74	100 Group (Australia)
75	European Association of Public Banks
76	Institute of Chartered Accountants of Scotland
77	J.P. Morgan Chase
78	Institute of Chartered Accountants of New Zealand
79	Council on Corporate Disclosure and Governance
80	Investment Management Association
81	KPMG
82	European Banking Federation
83	Group of North American Insurance Enterprises
84	CFA Institute
85	Japanese Institute of Certified Public Accountants

86	National Housing Federation
87	XL Capital (UK)
88	Australasian Council of Auditors-General
89	Securitates Commission
90	Federation Bancaire Francaise
91	British American Tobacco
92	Societe Generale
93	Institute of Certified Public Accountants of Cyprus
94	World Bank
95	Committee of European Banking Supervisors
96	European Savings Bank Groups
97	CFO Forum
98	Allianz Group (Germany)
99	European Association of Co-operative Banks
100	Association of Investment Trust Companies
101	Federation des Experts Comptables Europeens (FEE)
102	Basel Committee on Banking Supervision
103	German Insurance Association (Germany)
104	European Financial Reporting Advisory Group EFRAG
105	Commission Bancaire and Banque de France
106	Comité Européen Des Assurances