

Proposed Amendments to IAS 39 Financial Instruments: *Cash Flow Hedge Accounting of Forecast Intra Group Transactions* – Comment Letters October 2004

Comment Letter No	Company Name
1	Carter Holt Harvey Ltd (CHH) (New Zealand)
2	Organismo Italiano di Contabilità – OIC (Italy)
3	Group of 100 (Australia)
4	Accounting Standards Board (ASB)
5	Institut der Wirtschaftsprüfer (IDW) (Germany)
6	Smith & Nephew PLc (UK)
7	The Accounting Principles and Auditing Standards Committee of the Florida Institute of Certified Public Accountants (USA)
8	Raad voor de Jaarverslaggeving (Council for Annual Reporting) (Netherlands)
9	Deloitte Touche Tohmatsu International
10	Association Française des Trésoriers d'Entreprise (AFTE) (French Treasurers Corporate Association) (France)
11	Canadian Accounting Standards Board (Canada)
12	Association Française des Entreprises Privées (AFEP) (France)
13	Association of Corporate Treasurers (UK)
14	Grant Thornton Chartered Accountants
15	Heineken International B.V (Netherlands)
16	Foreningen af Statsautoriserede Revisorer (FSR) (Denmark)
17	Syngenta International AG
18	London Investment Banking Association (LIBA) (UK)
19	J.P. Morgan Chase
20	Association of Chartered Certified Accountants (ACCA) (UK)
21	Malaysian Accounting Standards Board (MASB) (Malaysia)
22	Australasian Council of Auditors-General
23	Japanese Institute of Certified Public Accountants (JICPA) (Japan)
24	German Accounting Standards Committee (DRSC) (Germany)
25	The International Accounting Standards Review Committee (IASRC) of the Korea Accounting Standards Board (KASB) (Korea)
26	Council on Corporate Disclosure and Governance (CCDG)

27	South African Institute of Chartered Accountants (SAICA) (South Africa)
28	Accounting Standards Board of Japan (ASBJ) (Japan)
29	PricewaterhouseCoopers (International)
30	Swedish Financial Accounting Standards Council (Sweden)
31	The Chartered Institute of Management Accountants (UK)
32	Institute of Chartered Accountants in England & Wales (ICAEW) (UK)
33	Novartis (Switzerland)
34	Union of Industrial and Employer's Confederations of Europe (UNICE)
35	Institute of Chartered Accountants in Ireland (ICAI) (Ireland)
36	International Swaps and Derivatives Association (ISDA)
37	KPMG (International)
38	Ernst & Young (International)
39	Conseil National de la Comptabilité (CNC) (France)
40	London Society of Chartered Accountants (LSCA) (UK)
41	Philips (Netherlands)
42	Unilever (UK)
43	AstraZeneca Plc (UK)
44	BP Plc (UK)
45	Federation of Swiss Industrial Holding Companies (Switzerland)
46	Nestlé (Switzerland)
47	Financial Reporting Standards Board (FRSB) of the Institute of Chartered Accountants of New Zealand (ICANZ) (New Zealand)
48	Citigroup
49	Institute of Chartered Accountants of Scotland (ICAS) (UK)
50	Australian Accounting Standards Board (AASB) (Australia)
51	European Financial Reporting Advisory Group (EFRAG)
52	British American Tobacco
53	Ericsson (Sweden)
54	Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) (France)
55	Föreningen Auktoriserade Revisorer FAR (Sweden)
56	UK 100 Group (UK)

57	Euro-Associations of Corporate Treasurers
58	Fédération des Experts Comptables Européens (FEE)
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