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**International
Accounting Standards
Board**

This document is provided as a convenience to observers at IASB meetings, to assist them in following the Board's discussion. It does not represent an official position of the IASB. Board positions are set out in Standards.

These notes are based on the staff papers prepared for the IASB. Paragraph numbers correspond to paragraph numbers used in the IASB papers. However, because these notes are less detailed, some paragraph numbers are not used.

INFORMATION FOR OBSERVERS

Board Meeting: 17 October 2007, London

Project: Fair Value Measurement

Subject: Respondents to the Invitation to Comment (Agenda Paper 2E)

1 This document contains the following:

Table 1 contains *a full list of the respondents* to the invitation to comment

Table 2 categorises the respondents by *type* and *geography*

Table 3 categorises respondents by *the focus of their comment letters*

TABLE 1: LIST OF RESPONDENTS

[Some columns have been omitted from observer note.]

CL #	Respondent
1	Charity Commission
2	Alinta
3	Markit
4	Certified General Accountants Association of Canada (CGA)
5	Neil Chisman
6	Institute of Chartered Accountants in Ireland
7	Redovisningsdradet (Swedish Financial Accounting Standards Council)
8	Professor Giuseppe Ceriani and Beatrice Frazza, University of Verona
9	Professor Petri Vehmanen PhD, University of Tampere
10	New South Wales (NSW) Treasury
11	RHL International Group
12	Group of 100
13	Association of Investment Companies (AIC)
14	FirstRand Banking Group
15	Michael E. Bradbury PhD, FCA, CMA, Massey University
16	Korea Accounting Association (KAA)
17	Rosanna O'Guynn
18	Ivan Grixti, University of Malta
19	Dutch Accounting Standards Board
20	Ruth Farrant
21	Austrian Insurance Association (VVO)
22	Japanese Institute of Certified Public Accountants
23	European Insurance Forum, CEA, GNAIE, Japanese Life Insurers
24	International Valuation Standards Committee (IVSC)
25	General Insurance Association of Japan
26	Takeshi Imamura
27	John Ryan, University of Western Sydney
28	Consiglio Nazionale dei Dottori Commercialisti and Consiglio Nazionale dei Ragionieri
29	IPEV Valuation Board
30	Life Insurance Association of Japan (LIAJ)
31	Swiss GAAP FER
32	Anglo Platinum Limited
33	State of New York Insurance Department
34	Unilever PLC
35	Association of Corporate Treasurers
36	International Controllers Association (ICV)
37	Mazars
38	International Association of Insurance Supervisors (IAIS)
39	Accounting Standards Board, UK
40	International Energy Accounting Forum (IEAF)
41	JSE Limited
42	Institut der Wirtschaftsprüfer (IDW)
43	F Hoffmann La Roche
44	Federation Bancaire Francaise (French Banking Federation)
45	Credit Suisse Group

CL #	Respondent
46	Dr R. A. Rayman
47	Svenskt Näringsliv (Swedish Enterprise Accounting Group, SEAG)
48	Royal Institution of Chartered Surveyors (RICS)
49	Syngenta International AG
50	Grant Thornton International
51	PricewaterhouseCoopers (PwC)
52	London Investment Banking Association (LIBA)
53	CPA Australia
54	Austrian Financial Reporting and Auditing Committee (AFRAC)
55	The International Financial Reporting Standards Review Committee (IFRSRC) of the Korea Accounting Standards Board (KASB)
56	German Savings Bank Association (DSGV) / German Public Sector Banks (VOB)
57	South African Institute of Chartered Accountants (SAICA)
58	Institute of Chartered Accountants of Scotland (ICAS)
59	Franklin Templeton Investments
60	FAR SRS
61	Conseil National de la Comptabilité (CNC)
62	British Accounting Association Special Interest Group in Financial Accounting and Reporting
63	Swedish Bankers' Association
64	Irish Banking Federation (IBF)
65	Shell International B.V.
66	RWE Aktiengesellschaft
67	SwissHoldings
68	Groupe Caisse d'Épargne
69	Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) and Mouvement des Entreprises de France (MEDEF) and Association Française des Entreprises Privées (AFEP)
70	Basel Committee on Banking Supervision
71	Institute of Chartered Accountants in England and Wales (ICAEW)
72	Committee of European Banking Supervisors (CEBS)
73	Morgan Stanley
74	Ernst & Young
75	Schmalenbach-Gesellschaft für Betriebswirtschaft e.V.
76	Property Casualty Insurers Association of America
77	Heads of Treasuries Accounting and Reporting Advisory Committee (HOTARAC)
78	International Underwriting Association
79	Swiss Re
80	BG Energy Holdings Limited
81	Committee of European Insurance Occupational Pensions Supervisors (CEIOPS)
82	International Swaps and Derivatives Association (ISDA)
83	Institute of Management Accountants (IMA)
84	Deutsche Bank
85	Michael J Page
86	British Bankers' Association (BBA)
87	Nestlé
88	Chartered Institute of Public Finance and Accountancy (CIPFA)
89	Austrian Actuarial Association
90	Italian Banking Association (ABI)
91	BNP Paribas
92	Province of British Columbia
93	International Actuarial Association (IAA)

CL #	Respondent
94	UBS AG
95	Australasian Council of Auditors-General
96	Norsk RegnskapsStiftelse (Norwegian Accounting Standards Board)
97	Bundesverband deutscher Banken (Association of German Banks)
98	Appraisal Institute
99	Banking Federation of the EU, European Savings Banks Group, European Association of Cooperative Banks, European Association of Public Banks
100	Quoted Companies Alliance
101	Hong Kong Institute of Certified Public Accountants
102	National Institute of Accountants (NIA)
103	The Chartered Institute of Management Accountants (CIMA)
104	German Accounting Standards Board (DRSC)
105	Fitch Ratings
106	Association of Chartered Certified Accountants (ACCA)
107	National Accounting Standards Board of Russia (NASB)
108	Canadian Bankers Association (CBA)
109	SIPEF SA
110	KPMG
111	Goldman Sachs Group
112	Business Europe
113	Wales Audit Office
114	Suez
115	Deloitte Touche Tohmatsu (DTT)
116	European Investment Bank
117	Staff of the Canadian Accounting Standards Board (AcSB staff)
118	International Organization of Securities Commissions (IOSCO)
119	Societe Generale
120	UK 100 Group (The Hundred Group of Finance Directors)
121	Accounting Standards Board of Japan (ASBJ)
122	Council on Corporate Disclosure and Governance (CCDG)
123	Duff & Phelps GmbH
124	HSBC Holdings
125	Malaysian Accounting Standards Board (MASB)
126	Association of British Insurers (ABI)
127	Australian Accounting Standards Board
128	European Financial Reporting Advisory Group (EFRAG)
129	Financial Reporting Standards Board (FRSB) of the New Zealand Institute of Chartered Accountants
130	Standard Bank
131	Allianz Group
132	J. Alex Milburn
133	IFRS and IAS Monitoring Panel of the Securities and Exchange Commission of Thailand
134	Fédération des Experts Comptables Européens (FEE)
135	Corporate Reporting Users Forum (CRUF)
136	Confederation of British Industry (CBI)

TABLE 2: RESPONDENTS BY GEOGRAPHY

Respondent type: Industry	Africa	Asia-Pacific	Europe	North America	International	Total
Academic		2	4			6
Accounting firm			1		5	6
Consultant: Valuation		1	2			3
Individual		1	2	3		6
Preparer (Representative body): Banking			9	1	1	11
Preparer (Representative body): Insurance		2	1	1	2	6
Preparer (Representative body): Not-for-profit/ public sector		1	1			2
Preparer (Representative body): Private equity					1	1
Preparer (Representative body): Other	1	1	6		3	11
Preparer: Banking	2	1	9		1	13
Preparer: Insurance			2			2
Preparer: Not-for-profit/public sector		1				1
Preparer: Other	1	1	9			11
Professional body: Accounting	1	5	10	2		18
Professional body: Actuary			1		1	2
Professional body: Valuation			1	1		2
Regulator: Banking			1		1	2
Regulator: Insurance			1	1	1	3
Regulator: Securities		1			1	2
Regulator: Other						
Standard-setter: Accounting		5	10	1		16

Respondent type: Industry	Africa	Asia-Pacific	Europe	North America	International	Total
Standard-setter: Other		1			1	2
User			2		1	3
User (Representative body)			1			1
Other (Representative body): Accounting			1			1
Other: Not-for-profit/public sector		1	1	1		3
Other			2			2
Total	5	24	77	11	19	136

TABLE 3: RESPONDENTS BY FOCUS OF COMMENT LETTER

Respondent type: Industry	General	Financial instruments	Insurance	Other	Total
Academic	6				6
Accounting firm	6				6
Consultant: Valuation	2	1			3
Individual	5	1			6
Preparer (Representative body): Banking	1	10			11
Preparer (Representative body): Insurance			6		6
Preparer (Representative body): Not-for-profit/ public sector	2				2
Preparer (Representative body): Private equity		1			1
Preparer (Representative body): Other	11				11
Preparer: Banking	4	9			13
Preparer: Insurance	1		1		2
Preparer: Not-for-profit/public sector	1				1
Preparer: Other	9	1		1	11
Professional body: Accounting	18				18
Professional body: Actuary			2		2
Professional body: Valuation	2				2
Regulator: Banking		2			2
Regulator: Insurance			3		3
Regulator: Securities	2				2
Regulator: Other					
Standard-setter: Accounting	16				16
Standard-setter: Other	2				2
User	2	1			3

Respondent type: Industry	General	Financial instruments	Insurance	Other	Total
User (Representative body)	1				1
Other (Representative body): Accounting	1				1
Other: Not-for-profit/public sector	3				3
Other	2				2
Total	97	26	12	1	136