

STAFF PAPER

4 March 2015

**Rate-regulated Activities
Consultative Group meeting**The Appendix to this paper reproduces IASB
Agenda Paper 9, February 2015

Project	Rate-regulated Activities: Research project		
Paper topic	Initial analysis of responses to the Discussion Paper		
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Introduction

1. The Appendix to this paper reproduces the initial analysis of the responses received through outreach and comment letters to the Discussion Paper *Reporting the Financial Effects of Rate Regulation*. This analysis was discussed by the IASB at its recent meeting and is contained in IASB Agenda Paper 9 *Research project: Initial analysis of responses to the Discussion Paper*, February 2015.
2. The purpose of this paper is:
 - (a) to ask the Consultative Group for their overall impressions about the feedback received; and
 - (b) to act as background information for the remaining papers to be discussed at this meeting.

Questions for the Consultative Group

Are there any particular aspects of the feedback that have surprised you?

Can you identify any stakeholder groups that you think are not represented in the responses? If so, how do you think that we can engage with them?

Can you identify any questions that you think should be asked to challenge or clarify the responses received?