

**First-time Application of International Financial
Reporting Standards**

COMMENT LETTERS RECEIVED

NO	COMPANY	DATE OF LTR	REPLY SENT	STAFF AND 1 FILE COPY
1	Ted Brabers (Canada)	15 August 2002	10/09/02	Done
2	Wienerberger AG (Germany)	30 August 2002	10/09/02	Done
3	RJA Consultancy (UK)	30 August 2002	10/09/02	Done
4	Bernard Dieperink [Confidentiality Requested]	03 September 2002	10/09/02	Done
5	(AFEP – AGREF) Association Francaise Des Entreprises Privees - Association Des Grandes Entreprises Francaises	27 September 2002	19/12/02	Done
6	Treuhand Kammer	04 October 2002	19/12/02	Done
7	The Institute of Chartered Accountants of Scotland (Scotland)	08 October 2002	19/12/02	Done
8	The Marine & Fire Insurance Association of Japan Inc. (Japan)	11 October 2002	19/12/02	Done
9	The Spanish Accounting & Auditing Institute ICAC	11 October 2002	19/12/02	Done
10	Council for Annual Reporting (CAR) (Netherlands)	14 October 2002	19/12/02	Done
11	Australian Accounting Standards Board (Australia)	24 October 2002	19/12/02	Done
12	F. Hoffmann La-Roche (Switzerland)	25 October 2002	19/12/02	Done
13	Industrie-Holding (Switzerland)	28 October 2002	19/12/02	Done
14	Russian Financial Reporting Council (Russia)	29 October 2002	19/12/02	Done
15	Chamber of Aditors of the Czech Republic	29 October 2002	19/12/02	Done
16	New Zealand Financial Reporting Standards Board of the Institute of Chartered Accountants in New Zealand (New Zealand)	30 October 2002	19/12/02	Done
17	The Audit Commission (UK)	30 October 2002	19/12/02	Done
18	Aon Limited (UK)	30 October 2002	19/12/02	Done
19	Swiss Re (Switzerland)	30 October 2002	19/12/02	Done
20	PricewaterhouseCoopers (Internatioanl)	30 October 2002	19/12/02	Done
21	Canadian Accounting Standards Board (Canada)	30 October 2002	19/12/02	Done
22	International Accounting Standards Review Committee of the Korean Accounting Standards Board (Korea)	30 October 2002	19/12/02	Done

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23	Institute of Chartered Accountants of Pakistan (Pakistan)	31 October 2002	19/12/02	Done
24	Telcor Services International	31 October 2002	19/12/02	Done
25	Hong Kong Society of Accountants (Hong Kong)	31 October 2002	19/12/02	Done
26	Grant Thornton Chartered Accountants (UK)	31 October 2002	19/12/02	Done
27	BNP Paribas	31 October 2002	19/12/02	Done
28	Mazars (France)	31 October 2002	19/12/02	Done
29	Deloitte Touche Tohmatsu	31 October 2002	19/12/02	Done
30	Swedish Bankers Association	31 October 2002	19/12/02	Done
31	The Committee of European Securities Regulators (CESR) (France)	31 October 2002	19/12/02	Done
32	Alliance & Leicester	31 October 2002	19/12/02	Done
33	London Investment Banking Association (UK)	31 October 2002	19/12/02	Done
34	German Accounting Standards Committee (Germany)	31 October 2002	19/12/02	Done
35	Swedish Financial Accounting Standards Council (Redovisningsradet) (Sweden)	31 October 2002	19/12/02	Done
36	Joint Response - Acteo & Medef (France)	31 October 2002	19/12/02	Done
37	EFRAG	31 October 2002	19/12/02	Done
38	International Swaps & Derivatives Association Inc. (ISDA) (UK)	31 October 2002	19/12/02	Done
39	Confederation Of Netherlands Industry And Employers VNO-NCW	31 October 2002	19/12/02	Done
40	UBS A.G	31 October 2002	19/12/02	Done
41	AICPA Technical Issues Committee (USA)	31 October 2002	19/12/02	Done
42	KMPG (UK)	31 October 2002	19/12/02	Done
43	Foreningen af Statsautoriserede Revisorer (FSR) Sweden	15 November 2002	19/12/02	Done
44	AstraZeneca PLC (UK)	01 November 2002	19/12/02	Done
45	The Accounting Standards Board of Japan (Japan)	01 November 2002	19/12/02	Done
46	Nestle SA	01 November 2002	19/12/02	Done
47	The Office of the Controller and Auditor General of New Zealand	03 November 2002	19/12/02	Done
48	Associazione Bancaria Italiana (ABI) (Italy)	31 October 2002	19/12/02	Done
49	The Association of Chartered Certified Accountants (UK)	04 November 2002	19/12/02	Done
50	The Institute of Certified Public Accountants in Bulgaria (Bulgaria)	04 November 2002	19/12/02	Done

51	Bundesverband Deutscher Banken (Germany)	25 October 2002	19/12/02	Done
52	RWE (Germany)	01 November 2002	19/12/02	Done
53	International Association of Financial Executives Institutes (IAFEI) (UK)	01 November 2002	19/12/02	Done
54	Goldman Sachs International (UK)	01 November 2002	19/12/02	Done
55	Instituto Nacional De Contadores Publicos de Colombia (Columbia)	04 November 2002	19/12/02	Done
56	The Council on Corporate Disclosure and Governance (CCDG)	05 November 2002	19/12/02	Done
57	London Society of Chartered Accountants (LSCA) (UK)	04 November 2002	19/12/02	Done
58	Gesellschaft Fur Finanzwirtschaft In Der Unternehmensfuehrung (GEFIU) (Germany)	05 November 2002	19/12/02	Done
59	Chartered Institute of Management Accountants (UK)	05 November 2002	19/12/02	Done
60	Japanese Institute of Certified Public Accountants (Japan)	06 November 2002	19/12/02	Done
61	Institut Der Wirtschaftsprufer (Germany)	31 October 2002	19/12/02	Done
62	Old Mutual Plc [Confidential] (UK)	06 November 2002	19/12/02	Done
63	Eurelectric (Belgium)	01 November 2002	19/12/02	Done
64	Ascom (Switzerland)	07 November 2002	19/12/02	Done
65	Group of 100 Inc (Australia)	07 November 2002	19/12/02	Done
66	Ernst & Young Global Limited (UK)	07 November 2002	19/12/02	Done
67	Organismo Italiano di Contabilit� (Italy)	07 November 2002	19/12/02	Done
68	BP Plc. (UK)	08 November 2002	19/12/02	Done
69	HSBC Holdings (UK)	08 November 2002	19/12/02	Done
70	Association for Investment Management and Research (AIMR) USA	10 November 2002	19/12/02	Done
71	GlaxoSmithKline Plc. (UK)	11 November 2002	19/12/02	Done
72	Institute of Chartered Accountants in England and Wales (UK)	11 November 2002	19/12/02	Done
73	Danish Institute of State Authorised Public Accountants (FSR). Foreningen af Statsautoriserede Revisorer	12 November 2002	19/12/02	Done
74	The Institute of Chartered Accountants in Ireland (Ireland)	13 November 2002	19/12/02	Done
75	Quoted Companies Alliance (UK)	15 November 2002	19/12/02	Done
76	FEE (Belgium)	15 November 2002	19/12/02	Done
77	Colegio de Contadores P�blicos de Costa Rica (Costa Rica)	15 November 2002	19/12/02	Done

78	Conseil National De La Comptabilite (France)	14 November 2002	19/12/02	Done
79	Societe Generale (France)	18 November 2002	19/12/02	Done
80	Microsoft (U.S.A)	25 November 2002	19/12/02	Done
81	IOSCO	06 December 2002	19/12/02	Done
82	Accounting Standards Board (UK)	11 December 2002	19/12/02	Done
83	ECB	17 January 2003		
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