

**Proposed Amendments to IAS 39 Transition and Initial Recognition of Financial Assets
and Financial Liabilities – Comment letters October 2004**

Comment Letter No	Company Name
1	Partners Group (Switzerland)
2	Grant Thornton Chartered Accountants (UK)
3	PricewaterhouseCoopers (International)
4	Carter Holt Harvey Ltd (Switzerland)
5	Organismo Italiano di Contabilità – OIC (Italy)
6	Group of 100 (Australia)
7	Accounting Standards Board (ASB) UK
8	The Institute of Chartered Accountants of Scotland (UK)
9	Institut der Wirtschaftsprüfer (IDW) (Germany)
10	London Society of Chartered Accountants (LSCA) (UK)
11	The Accounting Principles and Auditing Standards Committee of the Florida Institute of Certified Public Accountants (USA)
12	Institute of Chartered Accountants of Pakistan (ICAP) (Pakistan)
13	Raad voor de Jaarverslaggeving (Council for Annual Reporting) (Netherlands)
14	Foreningen af Statsautoriserede Revisorer (FSR) (Denmark)
15	London Investment Banking Association (LIBA) (UK)
16	Association of Chartered Certified Accountants (ACCA) (UK)
17	European Financial Reporting Advisory Group (EFRAG)
18	Malaysian Accounting Standards Board (MASB) (Malaysia)
19	Australasian Council of Auditors-General (Australia)
20	Australian Accounting Standards Board (AASB) (Australia)
21	German Accounting Standards Committee (DRSC) (Germany)
22	Council on Corporate Disclosure and Governance (CCDG) (Singapore)
23	<u>Consiglio Nazionale dei Dottori Commercialisti and the Consiglio Nazionale dei Ragionieri</u> (Italy)
24	South African Institute of Chartered Accountants (SAICA) (South Africa)
25	Societe Generale (France)
26	The Chartered Institute of Management Accountants (UK)
27	Institute of Chartered Accountants in England & Wales (ICAEW) (UK)

28	Institute of Chartered Accountants in Ireland (Ireland)
29	UBS (Switzerland)
30	International Swaps and Derivatives Association (ISDA)
31	KPMG (International)
32	Ernst & Young International
33	Conseil National de la Comptabilité (CNC) (France)
34	Deloitte Touche Tohmatsu International
35	The Financial Reporting Standards Board (FRSB) of the Institute of Chartered Accountants of New Zealand (ICANZ) (New Zealand)
36	Canadian Institute of Chartered Accountants (CICA) (Canada)
37	Fédération des Experts Comptables Européens (FEE)
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