Index of all Comment Letters - ED Proposed Amendments to IAS 39


CL 1: Unitec Institute of Technology (New Zealand)
CL 2: QBE Insurance Group (Australia)
CL 3: Bundesverband Öffentlicher Banken Deutschlands Banken (Germany)
CL 4: Raad voor de Jaarverslaggeving (Council for Annual Reporting) (Netherlands)
CL 5: Institute of Chartered Accountants of Scotland (ICAS) (Scotland)
CL 6: Danish Bankers’ Association, the Finnish Bankers’ Association, the Norwegian Financial Services Association and the Swedish Bankers’ Association
CL 7: Group of 100 (Australia)
CL 8: Belgian Finance Federation (Belgium)
CL 9: Accounting Standards Board (UK)
CL 10: Union of Industrial and Employer’s Confederations of Europe (UNICE)
CL 11: Banking Council (South Africa)
CL 12: Heads of Treasuries Accounting and Reporting Advisory Committee (HOTARAC) (Australia)
CL 13: Swedish Financial Accounting Standards Council (Sweden)
CL 14: Danish Insurance Association (Denmark)
CL 15: Committee on Monetary, Financial and Balance of Payment Statistics (CMFB)
CL 16: Australian Prudential Regulatory Authority (APRA) (Australia)
CL 17: Organismo Italiano di Contabilita (Italy)
CL 18: Fortis Bank (Netherlands)
CL 19: CFA Institute
CL 20: Japanese Bankers Association (Japan)
CL 21: Federacion Argentina de Consejos (FACPCE) (Argentina)
CL 22: Life Insurance Association of Japan (Japan)
CL 23: Foreningen af Statsautoriserede Revisorer (FSR) (Denmark)
CL 24: London Investment Banking Association (LIBA) (UK)
CL 25: International Accounting Standards Working Group of the National Association of Insurance Commissioners (NAIC)
CL 26: Monash University (Australia)
CL 27: Association of Danish Mortgage Banks (Denmark)
CL 28: Institute of Chartered Accountants in Ireland (ICAI) (Ireland)
CL 29: Accounting Standards Board of Japan (ASBJ) (Japan)
CL 30: Industrie-Holding (Switzerland)
CL 31: German Board of ACI Deutschland e.V (Germany)
CL 32: Conseil National de la Comptabilité (CNC) (France)
CL 33: Föreningen Auktoriserade Revisorer FAR (Sweden)
CL 34: European Accounting Association Reporting Standards Committee (Belgium)
CL 35: International Accounting Standards Review Committee of the Korea Accounting Standards Board (KASB) (Korea)
CL 36: Munchener Rückversicherungs-Gesellschaft (Germany)
CL 37: German Accounting Standards Committee (DRSC) (Germany)
CL 38: Canadian Accounting Standards Board (Canada)
CL 39: International Corporate Governance Network (ICGN)
CL 40: F. Hoffmann-La Roche Ltd (Switzerland)
CL 41: Irish Bankers Foundation (Ireland)
CL 42: PricewaterhouseCoopers (International)
CL 43: German Insurance Association (Germany)
CL 44: Central Bank of Russian Federation (Bank of Russia) (Russia)
CL 45: Aviva Plc (UK)
CL 46: Old Mutual (UK)
CL 47: European Savings Banks Group (Belgium)
CL 48: International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) Public Sector Committee
CL 49: Japanese Institute of Certified Public Accountants (JICPA) (Japan)
CL 50: Australasian Council of Auditors-General (ACAG)
CL 51: Australian Bankers' Association (Australia)
CL 52: Bank Austria Creditanstalt (Austria)
CL 53: New Zealand Bankers Association (New Zealand)
CL 54: New Zealand Securities Commission (New Zealand)
CL 55: New Zealand Treasury (New Zealand)
CL 56: ASB Bank Limited (New Zealand)
CL 57: Deloitte Touche Tohmatsu (International)
CL 58: International Association of Insurance Supervisors (Switzerland)
CL 59: Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) and Mouvement des Entreprises de France (MEDEF) France
CL 60: Association of British Insurers (ABI) UK
CL 61: Institute of Chartered Accountants in England & Wales (ICAEW) (UK)
CL 62: Italian Banking Association (ABI) (Italy)
CL 63: Investment Management Association (IMA) (UK)
CL 64: Chartered Institute of Management Accountants (UK)
CL 65: Spanish Accounting and Auditing Institute (Italy)
CL 66: South African Institute of Chartered Accountants (SAICA) (South Africa)
CL 67: Societe Generale (France)
CL 68: International Organization of Securities Commissions (IOSCO)
CL 69: Comité Européen des Assurances (CEA) (France)
CL 70: Legal and General (UK)
CL 71: Institut der Wirtschaftsprüfer (IDW) (Germany)
CL 72: Standard Life (UK)
CL 73: International Swaps and Derivatives Association (ISDA)
CL 74: Ernst & Young (International)
CL 75: Swiss Reinsurance Company (Switzerland)
CL 76: UK 100 Group (UK)
CL 77: Alliance & Leicester (UK)
CL 78: J P Morgan Chase & Co.
CL 79: Citigroup (USA)
CL 80: Goldman Sachs USA
CL 81: Deutsche Bank (Germany)
CL 82: UBS AG (Switzerland)
CL 83: BaFin (Germany)
CL 84: Association of Corporate Treasurers (UK)
CL 85: Royal Bank of Scotland UK
CL 86: Merrill Lynch
CL 87: Institute of Actuaries of Australia (IAAust) (Australia)
CL 88: Association of German Banks (Germany)
CL 89: BNP Paribas (France)
CL 90: European Financial Reporting Advisory Group (EFRAG)
CL 91: London Society of Chartered Accountants (LSCA) (UK)
CL 92: Allianz (Germany)
CL 93: KPMG (International)
CL 94: Australian Accounting Standards Board (AASB) (Australia)
CL 95: Association of Investment Trust Companies (AITC) (UK)
CL 96: Financial Reporting Standards Board,(New Zealand)
CL 97: Dogaru, Mihai
CL 98: UK Actuarial Profession (UK)
CL 99: GlaxoSmithKline
CL 100: Baille Gifford & Co (UK)
CL 101: HSBC Holdings UK
CL 102: Association of Chartered Certified Accountants (ACCA) (UK)
CL 103: International Actuarial Association (IAA)
CL 104: AstraZeneca PLC (UK)
CL 105: Fédération Bancaire de l'Union Europeenne (European Union)
CL 106: Committee of European Banking Supervisors (CEBS)
CL 107: AB Svensk Exportkredit (SEK)
CL 108: Credit Mutuel (France)
CL 109: Malaysian Accounting Standards Board (MASB) (Malaysia)