

Index of all Comment Letters - ED Proposed Amendments to IAS 39 *Financial Instruments: Recognition and Measurement: The Fair Value Option (2004)*

- CL 1:** Unitec Institute of Technology (New Zealand)
- CL 2:** QBE Insurance Group (Australia)
- CL 3:** Bundesverband Offentlicher 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)
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- 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)
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- 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 Ruckversicherungs-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)
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- CL 51:** Australian Bankers' Association (Australia)
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- 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)
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- CL 79:** Citigroup (USA)
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- CL 105:** Fédération Bancaire de l'Union Européenne (European Union)
- CL 106:** Committee of European Banking Supervisors (CEBS)
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- CL 108:** Credit Mutuel (France)
- CL 109:** Malaysian Accounting Standards Board (MASB) (Malaysia)