Proposed Amendments to IAS 19 Employee Benefits--Actuarial Gains and Losses, Group Plans and Disclosures (issued for comment 29 April 2004)

Comment Letters

CL 1: Monash University (Australia)
CL 2: QBE Insurance Group (Australia)
CL 3: Institute of Actuaries of Australia (IAAust) (Australia)
CL 4: Swedish Bankers’ Association (Sweden)
CL 5: Group of 100 (Australia)
CL 6: Heads of Treasuries Accounting and Reporting Advisory Committee (HOTARAC) (Australia)
CL 7: National Association of Pension Funds (UK)
CL 8: Raad voor de Jaarverslaggeving (Council for Annual Reporting) (Netherlands)
CL 9: Watson Wyatt International Ltd (UK)
CL 10: Swedish Financial Accounting Standards Council (Sweden)
CL 11: Union of Industrial and Employer’s Confederations of Europe (UNICE)
CL 12: Conseil National de la Comptabilité (CNC) (France)
CL 13: Organismo Italiano di Contabilita (OIC) (Italy)
CL 14: Patrick McGlynn
CL 15: Unilever (UK)
CL 16: Federacion Argentina de Consejos (FACPCE) (Argentina)
CL 17: AWG Plc (UK)
CL 18: Pensions section of the German Actuarial Association (Germany)
CL 19: Life Insurance Association of Japan (Japan)
CL 20: Foreningen af Statsautoriserede Revisorer (FSR) (Denmark)
CL 21: BP Plc (UK)
CL 22: Industrie Holding (Switzerland)
CL 23: Accounting Principles and Auditing Standards Committee of the Florida Institute of Certified Public Accountants
CL 24: German Accounting Standards Committee (DRSC) (Germany)
CL 25: F Hoffmann-La Roche (Switzerland)
CL 26: European Financial Reporting Advisory Group (EFRAG)
CL 27: Institute of Chartered Accountants in Ireland (ICAI) (Ireland)
CL 28: 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 29: Deloitte Touche Tohmatsu International
CL 30: International Actuarial Association (IAA)
CL 31: Abbey (UK)
CL 32: Association of Consulting Actuaries Accounting Standards Sub-Committee (UK)
CL 33: Syngenta
CL 34: Bundesverband deutscher Banken (Germany)
CL 35: Association of Chartered Certified Accountants (ACCA) (UK)
CL 36: Nationwide Building Society (UK)
GlaxoSmithKline (UK)
Mercer Human Resource Consulting (UK)
International Organization of Securities Commissions (IOSCO)
Institute of Chartered Accountants of Scotland (ICAS) (UK)
RAC Plc (UK)
Australian Accounting Standards Board (AASB) (Australia)
International Accounting Standards Review Committee (IASRC) of the Korea Accounting Standards Board (KASB)
Accounting Standards Committee of ICAAT (Thailand)
Japanese Institute of Certified Public Accountants (JICPA) (Japan)
Münchener Rückversicherungs-Gesellschaft (Germany)
National Australia Bank (Australia)
Accounting Standards Board of Japan (ASBJ) (Japan)
Legal and General (UK)
Treuhand-Kammer (Switzerland)
Lane Clark & Peacock LLP (UK)
Chartered Institute of Management Accountants (UK)
Institute of Chartered Accountants in England & Wales (ICAEW) (UK)
London Society of Chartered Accountants (LSCA) (UK)
Institut der Wirtschaftsprüfer (IDW) (Germany)
South African Institute of Chartered Accountants (SAICA) (South Africa)
Association of British Insurers (ABI) (UK)
Aon Consulting (Belgium)
BNP Paribas (France)
University of Sydney (Australia)
Accounting Standards Board (Canada)
Rio Tinto Plc (UK)
Ernst & Young (International)
Norsk RegnskapsStiftelse - Norwegian Accounting Standards Board (Norway)
Grant Thornton (UK)
Confederation of British Industry (UK)
Towers Perrin (International)
Nestlé (Switzerland)
Council on Corporate Disclosure and Governance (CCDG) (Singapore)
Misys (UK)
Australasian Council of Auditors-General (Australia)
Britannia (UK)
GUS plc (UK)
BASF Aktiengesellschaft (Germany)
Allied Domecq Plc (UK)
Credit Mutuel (France)
International Association of Financial Executives Institutes (IAFEI)
UBS (Switzerland)
Malaysian Accounting Standards Board (Malaysia)
CL 80: Accounting Standards Board (ASB) (UK)
CL 81: AstraZeneca
CL 82: KPMG (International)