

**Proposed Improvements to International
Accounting Standards**

COMMENT LETTERS RECEIVED

NO	COMPANY	DATE OF LTR	REPLY SENT	STAFF AND 1 FILE COPY
1	Mr Dov Kahana (Israel)	03/07/02	31/07/02	Done
2	The Portuguese Institute of Statutory Auditors (OROC) (Portugal)	18/07/02	31/07/02	Done
3	Mr Bill Jamieson (New Zealand)	23/07/02	31/07/02	Done
4	Genting Berhad (Malaysia)	26/07/02	31/07/02	Done
5	Mr Hong Van Le (USA)	31/07/02	31/07/02	Done
6	RWE Aktiengesellschaft (Germany)	08/08/02	08/08/02	Done
7	The Auditing Practices Board (UK+Ireland)	12/08/02	13/08/02 (sent by AP)	Done
8	Deutsche Immobilien Leasing Gmbh (Germany)	19/08/02	20/08/02	Done
9	New South Wales Treasury (Australia)	19/08/02	20/08/02	Done
10	Israel Accounting Standards Board (Israel)	21/08/02	21/08/02	Done
11	Scottish & Newcastle plc (Scotland) [Confidentiality requested]	21/08/02	21/08/02	Done
12	Ernst & Young Global Limited	22/08/02	27/08/02	Done
13	Deutsche Beteiligungs AG (Germany)	29/08/02	05/09/02	Done
14	Institute for Public Finance and Auditing (IPFA) (South Africa)	30/08/02	05/09/02	Done
15	Orion New Zealand Limited (New Zealand)	04/08/02	05/09/02	Done
16	Accounting and Auditing Practices Committee of Swiss Institute of Certified Accountants and Tax Consultants (Treuhand-Kammer) (Switzerland)	05/09/02	10/09/02	Done
17	International Valuation Standards Committee	06/09/02	10/09/02	Done
18	Wienerberger AG (Austria)	09/09/02	10/09/02	Done
19	The Chamber of Auditors of the Czech Republic (Czech)	09/09/02	10/09/02	Done
20	Federation of Swiss Industrial Holding Companies (Switzerland)	09/09/02	10/09/02	Done
21	Ian Langfield-Smith (Australia)	09/09/02	10/09/02	Done
22	PricewaterhouseCoopers Global	10/09/02	10/09/02	Done

23	Henry T. Chamberlain, SJ (the Society of Jesus) [Confidentiality Requested]	02/09/02	15/10/02	Done
24	London Investment Banking Association (UK)	10/09/02	09/10/02	Done
25	Canadian Accounting Standards Board (Canada)	10/09/02	09/10/02	Done
26	Institute of Chartered Accountants of Scotland (Scotland)	11/09/02	09/10/02	
27	The Japanese Institute of Certified Public Accountants (Japan)	12/09/02	09/10/02	Done
28	European Financial Reporting Advisory Group(EFRAG)	12/09/02	09/10/02	Done
29	Association Francaise des Société Financières (France)	12/09/02	09/10/02	Done
30	The Royal Institution of Chartered Surveyors (RICS) (UK)		09/10/02	Done
31	Deutsche Post AG (Germany)	12/09/02	09/10/02	Done
32	International Accounting Standards Review Committee (IASRC) of the Korea Accounting Institute (KAI) (Korea)	12/09/02	09/10/02	Done
33	Institute of Chartered Accountants of Australia (Australia)	13/09/02	09/10/02	Done
34	Office of the Superintendent of Financial Institutions (Canada)	15/09/02	09/10/02	Done
35	The Financial Reporting Standards Board (FRSB) of the Institute of Chartered Accountants of New Zealand (New Zealand)	13/09/02	09/10/02	Done
36	Reserve Bank of New Zealand (New Zealand)	13/09/02	09/10/02	Done
37	Auckland City Council (New Zealand)	13/09/02	09/10/02	Done
38	VicRoads – (Australia)	13/09/02	09/10/02	Done
39	Institute of Certified Public Accountants of Singapore (Singapore)	13/09/02	09/10/02	Done
40	Telefonica (Spain)	13/09/02	09/10/02	Done
41	Japanese Bankers Association (Japan)	13/09/02	09/10/02	Done
42	The Swedish Accounting Standards Council (Sweden)	13/09/02	09/10/02	Done
43	Zambia Institute of Chartered Accountants (Zambia)	13/09/02	09/10/02	Done
44	Mazars Group (France)	13/09/02	09/10/02	Done
45	Deloitte & Touche Tohmatsu (International)	13/09/02	09/10/02	Done
45A	Deloitte & Touche (Singapore)	13/09/02	09/10/02	Done
46	Novartis International AG (Switzerland)	13/09/02	09/10/02	Done

47	Nokia (International)	13/09/02	09/10/02	Done
48	UBS AG. (Switzerland)	13/09/02	09/10/02	Done
49	The South African Institute of Chartered Accountants (South Africa)	13/09/02		Done
50	F. Hoffman – La Roche Ltd (Switzerland)	13/09/02		Done
51	FRANFINANCE (SOCIETE GENERAL Group) (France)	13/09/02	09/10/02	Done
52	Chartered Institute of Public Finance and Accountancy (CIPFA)(UK)	13/09/02	09/10/02	Done
53	MEDEF & ACTEO (Joint Res.) (France)	13/09/02	09/10/02	Done
54	Nestlé S.A (Switzerland)	13/09/02	09/10/02	Done
55	Grosvenor (UK)	13/09/02	09/10/02	Done
56	Basel Committee on Banking Supervision	14/09/02	09/10/02	Done
57	Mauritius Accounting and Auditing Standards Committee (Mauritius)	16/09/02	09/10/02	Done
58	Australian Accounting Standards Board (AASB) (Australia)	16/09/02	09/10/02	Done
59	Southern African Venture Capital and Private Equity Association (SAVCA)(South Africa)	16/09/02	09/10/02	Done
60	Bundesverband deutscher Banken (Association of German Banks) (Germany)	16/09/02	09/10/02	Done
61	Quentin Freeman (UK)	16/09/02	09/10/02	Done
62	Norwegian Accounting Standards Board (Norsk RegnskapsStiftelse) (Norway)	16/09/02	09/10/02	Done
63	Anglo American Platinum Corporation Limited (South Africa)	16/09/02	09/10/02	Done
64	European Private Equity and Venture Capital Association(EVCA)	16/09/02	09/10/02	Done
65	The Institute of Chartered Accountants of Pakistan (Pakistan)	16/09/02	09/10/02	Done
66	SA Sodelem (France)	16/09/02	09/10/02	Done
67	Financial Accounting Working Group of German Financial Executives Institute(Gesellschaft fuer Finanzwirtschaft in der Unternehmensführung e.V.) (GEFIU) (Germany)	16/09/02	09/10/02	Done
68	Danish Bankers Association (Denmark)	16/09/02	09/10/02	Done
69	Society of Accountants in Malawi (Malawi)	16/09/02	09/10/02	Done
70	BNP Paribas and Société Générale (France)	16/09/02	09/10/02	Done
71	Dutch Council for Annual Reporting (the Netherlands)	16/09/02	09/10/02	Done

72	the Scientific And Technical Study Centre (CECyT) (Argentina)	16/09/02	09/10/02	Done
73	British Bankers Association (UK)	16/09/02	09/10/02	Done
74	Grant Thornton (UK)	16/09/02	09/10/02	Done
75	Association of Chartered Certified Accountants (ACCA) (UK)	16/09/02	09/10/02	Done
76	Institute of Public Certified Accountants of Kenya (Kenya)	16/09/02	09/10/02	Done
77	International Swaps and Derivatives Association (ISDA)	16/09/02	09/10/02	Done
78	BNP PARIBAS LEASE GROUP (France)	16/09/02	09/10/02	Done
79	Swiss Reinsurance Company (Switzerland)	16/09/02	09/10/02	Done
80	British Broadcasting Commission (BBC) (UK)	16/09/02	09/10/02	Done
81	GlaxoSmithKline plc. (UK)	16/09/02	09/10/02	Done
82	American Council of Life Insurers (USA)	16/09/02	09/10/02	Done
83	New York State Society of Certified Public Accountants (USA)	16/09/02	09/10/02	Done
84	Royal Philips Electronics B.V. (the Netherlands)	16/09/02	09/10/02	Done
85	International Accounting Standards Working Group (IASWG) of the National Association of Insurance Commissioners (NAIC), (USA)	16/09/02	09/10/02	Done
86	Slibail Immobilier (France)	17/09/02	09/10/02	Done
87	Tom Ravlic SIA (Australia)	17/09/02	09/10/02	Done
88	Japan Business Federation (Japan)	17/09/02		Done
89	AstraZeneca PLC (UK)	17/09/02	09/10/02	Done
90	Metro AG (Germany)	17/09/02	09/10/02	Done
91	Swedish Bankers' Association (Sweden)	17/09/02	09/10/02	Done
92	Foreningen af Statsautoriserede Revisorer (FSR) (The Danish Institute of State Authourized Public Accountnats) (Denmark)	17/09/02	09/10/02	Done
93	China Accounting Standards Committee (CASC) (China)	17/09/02	09/10/02	Done
94	German Leasing Association (Bundesverband Deutscher Leasing-Unternehmen e.V.) (Germany)	17/09/02	09/10/02	Done
95	Holmen AB (Sweden)	17/09/02	09/10/02	Done
96	CPA Australia (Australia)	17/09/02	09/10/02	Done

97	German Accounting Standards Committee (Deutsches Rechnungslegungs Standards Committee e.V.) (Germany)	17/09/02	09/10/02	Done
98	Hong Kong Society of Accountants (Hong Kong)	18/09/02	09/10/02	Done
99	Group of 100 Inc (Australia)	02/10/02	09/10/02	
100	The accounting committee of the Institute of Chartered Accountants in Ireland (AC) (Ireland)	16/09/02	09/10/02	Done
101	London Society of Chartered Accountants (UK)	17/09/02	09/10/02	Done
102	Accounting Standards Board of Japan(ASBJ) (Japan)	19/09/02	09/10/02	Done
103	Finance and Leasing Association (FLA) (UK)	13/09/02	09/10/02	Done
104	The Chartered Institute of Management Accountants (CIMA) (UK)	13/09/02	09/10/02	Done
105	Holcim Group Support Ltd (Switzerland)	18/09/02	09/10/02	Done
106	Nigel Armstrong-Fleming	29/08/02	09/10/02	Done
107	OMV Aktiengesellschaft (Austria)	12/09/02	09/10/02	Done
108	British Property Federation (BPF) (UK)	13/09/02	09/10/02	Done
109	The Investment Company for Flanders (De Investeringsmaatschappij voor Vlaanderen or GIMV) (Belgium)	16/09/02	09/10/02	Done
110	The Actuarial Profession (UK)	16/09/02	09/10/02	Done
111	International Association of Financial Executive Institutions (IAFEI) (UK)	16/09/02	09/10/02	Done
112	Cazenove & Co. Ltd (UK)	16/09/02	09/10/02	Done
113	Syngenta AG (Switzerland)	16/09/02	09/10/02	Done
114	Harpen Aktiengesellschaft (Germany)	13/09/02	09/10/02	Done
115	Leaseurope (the European Federation of Leasing Company Associations)	20/09/02	09/10/02	Done
116	Benchmark Group PLC(UK)	16/09/02	09/10/02	Done
117	National Association of Pension Funds (NAPF) (UK)	16/09/02	09/10/02	Done
118	Quilvest (Luxembourg)	16/09/02	09/10/02	Done
119	Grantchester Holdings Plc (UK)	17/09/02	09/10/02	Done
120	Total Fina Elf (France)	18/09/02	09/10/02	Done
121	Total Fina Elf (Belgium)	20/09/02	09/10/02	Done
122	Sulzer Ltd (Switzerland)	18/09/02	09/10/02	Done

123	Land Securities Group PLC (UK)	16/09/02	09/10/02	Done
124	Royal Dutch/Shell Group (UK)	18/09/02	09/10/02	Done
125	RWE Dea AG(Germany)	16/09/02	09/10/02	Done
126	Federation of Enterprises in Belgium (Belgium)	19/09/02	09/10/02	Done
127	Conseil National De La Comptabilite (CNC) (France)	19/09/02	09/10/02	Done
128	EURELECTRIC (the Union of the Electricity Industry)	19/09/02	09/10/02	Done
129	RJA Consultancy (UK)	12/09/02	09/10/02	Done
130	Association of British Insurers (ABI) (UK)	16/09/02	09/10/02	Done
131	Munchener Ruckversicherungs-Gesellschaft (Germany)	19/09/02	09/10/02	Done
132	Joint Response: 1.German Association of Chambers and Commerce of Industries (DIHK); 2.Federation of German Industries; 3.German Confederation of skilled crafts; 4.Confederation of German Employers Association; 5.Association of German Banks; 6.German Insurance Association; 7.Federation of German Wholesale and Foreign Trade; 8.German Retail Federation (GERMANY).	19/09/02	09/10/02	Done
133	Institute of Chartered Accountants of Zimbabwe (Zimbabwe)	20/09/02	09/10/02	Done
134	IFAC Public Sector Committee	23/09/02	09/10/02	Done
135	The Accounting Standards Board of the Institute of Chartered Accountants of India (India)	23/09/02	09/10/02	Done
136	Malaysian Accounting Standards Board (Malaysia)	23/09/02	09/10/02	Done
137	Institute of Chartered Accountants in England and Wales (UK)	23/09/02	09/10/02	Done
138	KPMG International	24/09/02	09/10/02	Done
139	German Accounting Standards Committee (DRSC) <i>Germany</i> <u><i>Comment received directly by German Accounting Standards Board and included in their submission:</i></u>	20/09/02	09/10/02	Done
139A	Dr. Roland Schmidt (<i>Germany</i>)			
139B	WirtschaftsVereinigungMetalle (<i>Germany</i>)			
139C	Daimler Chrysler AG (<i>Germany</i>)			
139D	Bundersverband Offener Banken Deutschlands			

140	The Financial Reporting Committee of the Institute of Management Accountants (IMA) (USA)	25/09/02	09/10/02	Done
141	Fédération des Experts Comptables Européens (European Federation of Accountants) (FEE)	25/09/02	09/10/02	Done
142	Westdeutsche Immobilien Bank (UK Branch)	25/09/02	09/10/02	Done
143	The Committee on Corporate Reporting (CCR) of Financial Executives International (FEI)	25/09/02	09/10/02	Done
144	British Venture Capital Association (UK)	24/09/02	09/10/02	Done
145	Russian Finance Reporting Council (Russia)	23/09/02	09/10/02	Done
146	Old Mutual Plc(UK) [Confidentiality Requested]	23/09/02	09/10/02	Done
147	International Association of Insurance Supervisors (IAIS) (Switzerland)	16/09/02	09/10/02	Done
148	Royal Sun Alliance	30/09/002	09/10/02	Done
149	FAR (Sweden)	30/09/02	09/10/02	Done
151	Accounting Standards Board (ASB) (UK)	07/10/02	07/10/02 (DT)	Done
152	Association for Investment Management and Research (AIMR) USA	16/10/02	15/10/02	Done
153	Untiec (New Zealand)	18/10/02	14/01/03	Done
154	Organismo Italiano di Contabilita (Italy)	21/10/02	14/1/03	Done
155	International Organization of Securities Commissions (IOSCO)	08/11/02	14/01/03	Done
156	Securities and Exchange Commission	20/11/02	14/01/03	Done
157	Department of Finance & Administration, Commonwealth of Australia (Australia)	25/11/02	14/01/03	Done
158	National Bank of Kyrgyz Republic (Krygystan)	03/12/02	14/01/03	Done
159	Jardine Matheson Limited (Hong Kong)	25/03/03		Done

150	<u>ASB Responses</u> Radar Group Hacker Young Vodafone Co-operative Accounting Standards Committee Smith & Williamson Disclosure Solutions Allied Irish Bank (AIB) Institute of Certified Public Accountants in Ireland Association of Investment Trust Companies (AIRC) British American Tobacco Institute of Chartered Secretaries and Administration Rio Tinto National Audit Office Bournemouth and Westhampshire Water Stacey & Partners Welsh Federation of Housing Associations Charity Commission for England and Wales United Utilities Kelda Group Anglian Water British Airways Johnson Carmichael Stage Coach Group Office of the Director General of Water Services Scottish Power Audit Commission Institute of Chartered Accountants of Scotland British Broadcasting Corporation (BBC) The Institute of Chartered Accountants in Ireland PricewaterhouseCoopers The Auditing Practices Board British Bankers' Association The London Society of Chartered Accountants The Association of Chartered Certified Accountants Royal and Sun Alliance Grant Thornton 100 Group Technical Committee London Investment Banking Association			
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